Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

public accounts of canada

1990

Volume I

Summary Report and Financial Statements

Canada

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To His Excellency

The Right Honourable Ramon John Hnatyshyn,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1990.

All of which is respectfully submitted.

Gilles Loiselle,
President of the Treasury Board.

OTTAWA, OCTOBER 2, 1990

To The Honourable Gilles Loiselle,
President of the Treasury Board.

In accordance with the provisions of Section 64(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1990, to be laid by you before the House of Commons.

Respectfully submitted,

Paul Dick,
Receiver General for Canada.

OTTAWA, OCTOBER 2, 1990

To The Honourable Paul Dick,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1990.

Under Section 64(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A financial overview and a ten-year summary of the Government's financial transactions; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of accumulated deficit, of revenue and expenditure, of the assets and liabilities of Canada, and of changes in financial position together with related notes; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

Volume III—Contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1990.

Respectfully submitted,

Alan Ross,
Acting Deputy Receiver General for Canada.

OTTAWA, OCTOBER 2, 1990

VOLUME 1

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial overview and a ten-year summary of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 64 of the Financial Administration Act;

SECTION 3: review of budgetary revenue;

SECTION 4: review of budgetary expenditure;

SECTION 5: analysis of consolidated accounts;

SECTION 6: analysis of loans, investments and advances;

SECTION 7: analysis of specified purpose accounts;

SECTION 8: analysis of other liabilities;

SECTION 9: analysis of foreign exchange accounts;

SECTION 10: analysis of unmatured debt; and,

SECTION 11: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

(a) PART I

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The content of **Part I** is summarized as follows:

(i) Summary Tables (Section 1)

Section 1 includes tables which provide summaries of the financial operations contained in the ministerial sections. It also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(ii) Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*

  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*

  This statement displays by program the nature of revenue collected for each main classification of revenue.

(b) PART II

Part II presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

Volume III contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

SECTION 1

1989-90
PUBLIC ACCOUNTS

Financial Overview and Supplementary Financial Information

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INTRODUCTION

This section provides an overview of the financial operations of the Government of Canada. The financial statements of the Government are set out in summary form, with comparative figures for the previous ten years. The financial transactions are presented in accordance with the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

The statements reflect the accounting basis introduced in the February 1986 Budget, whereby the transactions of certain specified purpose accounts and other accounts are reported as part of budgetary transactions rather than non-budgetary transactions. These include the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Reinsurance Account, the Agricultural Commodities Stabilization Accounts, and other specified purpose accounts. The February 1986 Budget changes also recorded the profits of the Exchange Fund Account on a current basis, concessionary loans to developing countries as budgetary expenditures and reported expenditures net of transactions internal to the Government.

With the release of these financial statements, the Government is introducing a number of additional accounting changes. These include the consolidation of the financial activities of certain Crown corporations, the establishment of an allowance for the actuarial deficiency of the indexed portion of the Government's employee pension accounts, and the establishment of an allowance for general contingencies in the light of evolving international strategies to address the international debt problem. These accounting changes are in response to the reservations expressed by the Auditor General on the Government's financial statements and address the recommendations of the Standing Committee on the Public Accounts. In addition, non-tax revenue is now being recorded on an accrual basis and outstanding federal bonds issued to the Canada Pension Plan Account are now classified as part of unmatured debt transactions rather than as part of non-budgetary transactions. The financial statements for prior years have been adjusted fully to reflect all these accounting changes.

1989-90 - THE YEAR IN RETROSPECT

This part presents an overview of the Government's financial operations. More details are provided under "Supplementary Financial Information" in this section and in the remainder of this volume.

The Deficit and Net Debt

The deficit for fiscal year 1989-90 was $28,996 million, an increase of $45 million from the 1988-89 deficit of $28,951 million and a decline of $9,516 million from the peak recorded in 1984-85. The increase in the deficit in 1989-90, from that recorded in 1988-89, was primarily due to the transitional impact of the June 1987 tax reform, affecting personal income tax collections, and the impact of higher interest rates on debt servicing costs, which were up $5,651 million, or 17.0%, over 1988-89. As a percentage of Gross Domestic Product (GDP), the deficit has declined from a peak of 8.7% in 1984-85 to 4.4% in 1989-90.

With the deficit increasing to $28,996 million in 1989-90, the accumulated deficit, or net debt, stood at $357,961 million as of March 31, 1990. This represents an increase of 8.8% above the March 31, 1989 level of $328,965 million, and marks only the second time in the past fifteen years that the growth in net debt has been less than 10%.

Table 1.1 sets out the deficit and net debt over the last ten fiscal years, both in absolute terms and as a percentage of GDP (GDP figures relate to the calendar years ending in those fiscal years). Chart A compares the rate of growth of net debt with the rate of growth of GDP for the last ten fiscal years. The data for prior years have been adjusted to incorporate the effects of the accounting changes outlined above.

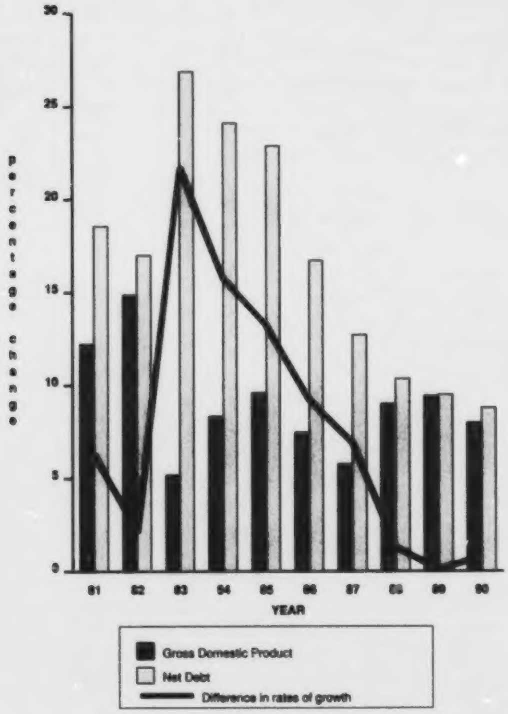
TABLE 1.1

DEFICIT AND NET DEBT
(in millions of dollars)

Year ended March 31	Budgetary deficit	% of Gross Domestic Product	Net debt	% of Gross Domestic Product
1981	14,303	4.6	90,987	29.4
1982	15,541	4.4	106,528	29.9
1983	28,734	7.7	135,262	36.1
1984	32,723	8.1	167,985	41.4
1985	38,512	8.7	206,497	46.4
1986	34,583	7.2	241,080	50.4
1987	30,733	6.1	271,813	53.8
1988	28,201	5.1	300,014	54.4
1989	28,951	4.8	328,965	54.5
1990	28,996	4.4	357,961	54.9

CHART A

GROSS DOMESTIC PRODUCT AND NET DEBT



Factors Affecting the Deficit

The increase in the deficit in 1989-90 was primarily due to the transitional impact of the June 1987 tax reform, and the impact of interest rate developments on public debt charges. Interest rates rose significantly during the latter half of 1988-89 and remained high throughout 1989-90. Given the stock of debt, the compounding impact of these interest rate developments resulted in significantly higher public debt charges in 1989-90. Public debt charges increased by $5,651 million in 1989-90, an increase of 17.0%, following an advance of 14.3% in 1988-89. Largely offsetting the impact of this increase in public debt charges on the deficit were the effects of the continued strength in the economy and the discretionary policy actions introduced in past budgets, which increased budgetary revenues and restrained the growth in program spending.

Budgetary revenues in 1989-90 amounted to $113,707 million, an increase of 9.3% from the level reported in 1988-89. The increase in 1989-90 largely reflects the continued strength in the underlying tax bases, which has accompanied the growth in the economy, and fiscal measures introduced in past budgets, especially those introduced in the April 1989 Budget.

Personal income tax revenues, the largest component of budgetary revenues, increased by 12.8% in 1989-90, up significantly from the advance of only 2% recorded in 1988-89. The year-over-year increase in personal income tax revenues was distorted by the transitional impacts of tax reform. Personal income tax reform, which became effective January 1, 1988, significantly lowered the statutory tax rates, broadened the tax base by reducing tax preferences, and relieved an additional 850,000 lower-income tax Canadians from paying federal personal income tax through the conversion of tax exemptions into tax credits. As a result, despite a strong growth in employment and personal income, the overall increase in personal income tax revenues was significantly dampened in 1988-89 by the impact of tax reform. However, the results for fiscal year 1988-89 did not reflect the full impact of tax reform, as the withholding tables for source deductions were not changed until July 1, 1988. The delay in adjusting the withholding tables has resulted in larger tax refunds in 1989-90. This impact on personal income tax revenues, however, was offset by the one-time impact of the acceleration initiatives affecting source remittances from large employers and tax instalments from quarterly filers. Adjusting for the impact of these factors, the underlying growth in personal income tax revenues continued to reflect the strength in the economy.

Also contributing to the overall rise in budgetary revenues in 1989-90 were increases in corporate income tax revenue, excise taxes and duties and in non-tax revenue. Corporate income tax revenue rose 11%, despite a decline in corporate profits. The increase was largely attributable to the impact of tax reform introduced in 1988, the introduction of the Large Corporation Tax, and the one-time impact of the acceleration of tax instalment payments. Excise taxes and duties advanced by 9.3%, with most of the increase attributable to the increases in the tax rates introduced in the April 1989 Budget. Non-tax revenue increased by 11.9%, largely reflecting the one-time impact of the net proceeds from the sale of the Air Canada shares and the seigniorage from the sale of the new dollar coins. In contrast, unemployment insurance premium contributions declined by 4.7%, due solely to the reduction in the premium rates in calendar year 1989.

Total budgetary expenditures increased by 7.3% in 1989-90, up from the advance of 5.7% recorded in 1988-89. Of the nearly $10 billion increase in budgetary expenditures between 1988-89 and 1989-90, 58.3% was attributable to higher public debt charges. Public debt charges, which accounted for 27.2% of total budgetary expenditures in 1989-90, advanced by 17.0%. In contrast, program spending increased by 4.0% in 1989-90, well below the rate of growth in the economy and less than the increase in the rate of inflation, as measured by the consumer price index.

45% of the growth in program spending was attributable to a 6.0% increase in major transfers to persons. This component, which includes elderly benefit payments, unemployment insurance benefits and family allowances, among others, is largely demand-driven or formula-funded. The increase in 1989-90 largely reflects the impact of inflation on the indexation formula and to a lesser extent the changes in underlying population bases. Major transfers to other levels of government advanced by 5.5%, in large part due to increased transfer payments to lower-income provinces under the equalization program and for the cost-sharing social assistance programs under the Canada Assistance Plan. The April 1989 Budget reduction measures restrained the growth in spending in Defence and External Affairs and Aid, as well as in direct transfers to major Crown corporations. All other program spending increased by only 1.9%, largely due to developments in the agricultural and energy sectors, coupled with continued restraint measures affecting the operations of government.

Table 1.2 sets out the levels and changes in revenues, expenditures and the deficit over the last ten years.

TABLE 1.2

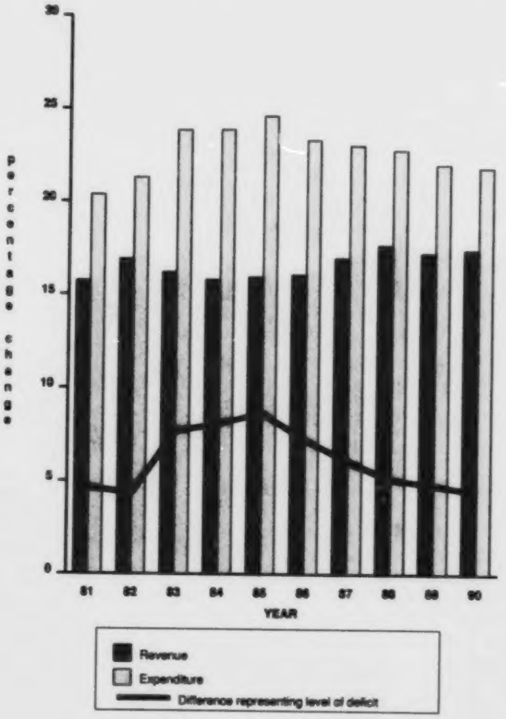
REVENUE, EXPENDITURE AND THE DEFICIT (in millions of dollars)

Year ended March 31	Revenue	% change over preceding year	Expenditure	% change over preceding year	Deficit
1981	48,867	16.6	63,170	18.3	14,303
1982	60,307	23.4	75,848	20.1	15,541
1983	60,662	0.6	89,396	17.9	28,734
1984	64,168	5.8	96,891	8.4	32,723
1985	71,056	10.7	109,568	13.1	38,512
1986	76,933	8.3	111,516	1.8	34,583
1987	85,931	11.7	116,664	4.6	30,733
1988	97,612	13.6	125,813	7.8	28,201
1989	104,067	6.6	133,018	5.7	28,951
1990	113,707	9.3	142,703	7.3	28,996

Chart B compares the levels of revenue and expenditure, expressed as a percentage of GDP, over the last ten years and shows the trend in the deficit over that period.

CHART B

REVENUE AND EXPENDITURE AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT



Factors Affecting Financial Requirements

The Government's net financial requirements reflect not only the difference between budgetary revenues and expenditures, but also the net source of funds generated in non-budgetary transactions. In 1989-90, non-budgetary transactions provided the Government with a net source of funds amounting to $8,466 million, up $1,995 million from that provided in 1988-89. Most of the increase was due to the encashment in November 1988 of the accrued interest on the 1981 series of Canada Savings Bonds, which lowered the overall net source of funds in 1988-89.

With the deficit increasing by $45 million and a higher net source of funds from non-budgetary transactions of $1,995 million, financial requirements, excluding foreign exchange transactions, declined by $1,950 million to $20,530 million. In addition, there were $697 million of net requirements in 1989-90 for foreign exchange transactions, down considerably from the net requirement of $5,730 million in 1988-89. As a result, total financial requirements in 1989-90 were $21,227 million, down $6,983 million from 1988-89. The 1989-90 requirements were financed by unmatured debt transactions of $20,906 million ($28,510 million in 1988-89) and a drawdown in cash balances of $321 million. Cash balances at March 31, 1990 stood at $1,512 million.

Table 1.3 sets out the financial requirements over the last ten years, while Table 1.4 sets out the major components of non-budgetary transactions for the same period.

TABLE 1.3

FINANCIAL REQUIREMENTS
(in millions of dollars)

			Financial requirements		
Year ended March 31	Budgetary deficit	Non-budgetary transactions	Excluding foreign exchange transactions	Foreign exchange transactions	Including foreign exchange transactions
1981	−14,303	4,386	−9,917	927	−8,990
1982	−15,541	6,277	−9,264	558	−8,706
1983	−28,734	4,915	−23,819	−640	−24,459
1984	−32,723	7,504	−25,219	414	−24,805
1985	−38,512	8,688	−29,824	2,423	−27,401
1986	−34,583	4,073	−30,510	5,626	−24,884
1987	−30,733	7,815	−22,918	−6,390	−29,308
1988	−28,201	9,352	−18,849	−7,149	−25,998
1989	−28,951	6,471	−22,480	−5,730	−28,210
1990	−28,996	8,466	−20,530	−697	−21,227

Source/requirement (−)

TABLE 1.4

NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

Year ended March 31	Loans, investments and advances	Specified purpose accounts	Other non-budgetary transactions	Total non-budgetary transactions
1981	−169	3,823	732	4,386
1982	−1,506	4,736	3,047	6,277
1983	−502	3,391	2,026	4,915
1984	−464	4,566	3,402	7,504
1985	709	5,100	2,879	8,688
1986	41	5,186	−1.154	4,073
1987	1,386	5,328	1,101	7,815
1988	1,509	6,766	1,077	9,352
1989	1,044	4,900	527	6,471
1990	1,050	6,418	998	8,466

Source/requirement (−)

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides a ten year comparative summary of the Government's financial transactions, both on the Public Accounts basis and on the National Accounts basis. The Public Accounts presentation reflects the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume. The National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy.

Public Accounts Presentation

The "Summary Statement of Transactions" (Table 1.5) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS[1]
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
I. Budgetary transactions										
A. Revenue,Table 1.6	48,867	60,307	60,662	64,168	71,056	76,933	85,931	97,612	104,067	**113,707**
B. Expenditure, Table 1.7	–63,170	–75,848	–89,396	–96,891	–109,568	–111,516	–116,664	–125,813	–133,018	**–142,703**
Deficit	–14,303	–15,541	–28,734	–32,723	–38,512	–34,583	–30,733	–28,201	–28,951	**–28,996**
II. Non-budgetary transactions, Table 1.9										
A. Loans,investments and advances	–169	–1,506	–502	–464	709	41	1,386	1,509	1,044	**1,050**
B. Specified purpose accounts	3,823	4,736	3,391	4,566	5,100	5,186	5,328	6,766	4,900	**6,418**
C. Other transactions	732	3,047	2,026	3,402	2,879	–1,154	1,101	1,077	527	**998**
Net source	4,386	6,277	4,915	7,504	8,688	4,073	7,815	9,352	6,471	**8,466**
Financial requirements (excluding foreign exchange transactions)[3]	–9,917	–9,264	–23,819	–25,219	–29,824	–30,510	–22,918	–18,849	–22,480	**–20,530**
III. Foreign exchange transactions[2], Table 1.10	927	558	–640	414	2,423	5,626	–6,390	–7,149	–5,730	**–697**
Total financial requirements[3]	–8,990	–8,706	–24,459	–24,805	–27,401	–24,884	–29,308	–25,998	–28,210	**–21,227**
IV. Unmatured debt transactions[2], Table 1.10	11,183	9,395	22,418	26,638	26,847	23,770	29,182	22,913	28,510	**20,906**
Change in cash[4]	2,193	689	–2,041	1,833	–554	–1,114	–126	–3,085	300	**–321**
V. Cash balance at end of year, Table 1.10	5,931	6,620	4,579	6,412	5,858	4,744	4,618	1,533	1,833	**1,512**

Details can be found in other sections of this volume.

[1] Consistent with the Statement of Transactions in Section 2 of this volume.

[2] The change in unmatured debt payable in foreign currencies, –$2,645 million in 1989-90 (–$2,962 million in 1988-89), has been included as part of foreign exchange transactions.

[3] Cash requirements (–)

[4] Cash decrease (–)

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
I. Budgetary transactions										
A. REVENUE, Section 3										
Tax revenue—										
Income tax—										
Personal	19,837	24,046	26,330	26,967	29,254	33,008	37,878	45,125	46,026	**51,895**
Corporation	8,106	8,118	7,139	7,286	9,379	9,210	9,885	10,878	11,730	**13,021**
Unemployment insurance contributions	3,303	4,753	4,900	7,259	7,553	8,719	9,558	10,425	11,268	**10,738**
Non-resident	867	1,018	998	908	1,021	1,053	1,355	1,162	1,578	**1,361**
	32,113	*37,935*	*39,367*	*42,420*	*47,207*	*51,990*	*58,676*	*67,590*	*70,602*	***77,015***
Excise taxes and duties—										
Sales tax	5,355	6,148	5,842	6,561	7,592	9,345	11,972	12,927	15,645	**17,672**
Customs import duties	3,185	3,435	2,828	3,376	3,794	3,971	4,187	4,385	4,521	**4,587**
Excise duties	1,042	1,175	1,274	1,356	1,462	1,473	1,470	1,459	1,453	**2,130**
Other	570	564	685	754	850	1,354	1,455	1,567	1,506	**1,295**
	10,152	*11,322*	*10,629*	*12,047*	*13,698*	*16,143*	*19,084*	*20,338*	*23,125*	***25,684***
Energy taxes—										
Excise tax—Gasoline	453	436	408	386	404	729	1,279	2,286	2,174	**2,154**
Petroleum and gas revenue tax	27	864	1,960	2,106	2,563	2,037	473	–75	105	**57**
Excise tax—Aviation gas and diesel fuel						41	213	385	369	**260**
Natural gas and gas liquids tax	187	998	1,264	524	–15	–15	1		–1	
Oil export charges	842	964	626	347	677	327		1		
Special petroleum compensation charge		473								
Canadian Ownership special charge		786	889	805	850	229	–1	6	–1	
	1,509	*4,521*	*5,147*	*4,168*	*4,479*	*3,348*	*1,965*	*2,603*	*2,646*	***2,471***
	11,661	*15,843*	*15,776*	*16,215*	*18,177*	*19,491*	*21,049*	*22,941*	*25,771*	***28,155***
Other tax revenue	99	120	132	126	107	126	144	207	265	**226**
Total tax revenue	43,873	53,898	55,275	58,761	65,491	71,607	79,869	90,738	96,638	**105,396**
Non-tax revenue—										
Return on investments—										
Bank of Canada	1,546	1,944	1,885	1,713	1,858	1,856	1,971	1,871	1,938	**2,239**
Canada Mortgage and Housing Corporation	839	873	892	941	913	892	866	853	845	**822**
Farm Credit Corporation	251	296	361	424	463	386	354	326	301	**239**
Exchange Fund Account	850	711	435	345	224	–505	366	752	1,658	**1,661**
Interest on bank deposits	318	701	433	395	243	278	219	279	256	**278**
Other return on investments	605	675	622	448	597	754	479	656	549	**611**
	4,409	*5,200*	*4,628*	*4,266*	*4,298*	*3,661*	*4,255*	*4,737*	*5,547*	***5,850***
Other non-tax revenue	585	1,209	759	1,141	1,267	1,665	1,807	2,137	1,882	**2,461**
Total non-tax revenue	4,994	6,409	5,387	5,407	5,565	5,326	6,062	6,874	7,429	**8,311**
Total net revenue	48,867	60,307	60,662	64,168	71,056	76,933	85,931	97,612	104,067	**113,707**

TABLE 1.7

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
I. Budgetary transactions										
B. EXPENDITURE, Section 4										
Major transfer and subsidy payments—										
Persons—										
Old age security benefits, guaranteed income supplements and spouses' allowances	7,418	8,585	9,643	10,406	11,418	12,525	13,445	14,349	15,202	**16,154**
Unemployment insurance benefits	4,524	5,446	9,823	9,782	10,052	10,036	10,444	10,487	10,972	**11,694**
Family allowances	1,851	2,020	2,231	2,326	2,418	2,501	2,534	2,564	2,606	**2,653**
Veterans benefits	1,006	1,140	1,283	1,387	1,458	1,535	1,586	1,609	1,612	**1,708**
	14,799	*17,191*	*22,980*	*23,901*	*25,346*	*26,597*	*28,009*	*29,009*	*30,392*	***32,209***
Other levels of Government—										
Fiscal arrangements	3,944	4,750	5,597	5,977	5,985	5,941	6,302	7,007	8,127	**8,937**
Insurance and medical care services	3,982	4,283	4,060	5,564	6,330	6,400	6,607	6,558	6,678	**6,663**
Canada Assistance Plan	1,941	2,298	2,832	3,288	3,745	3,916	4,051	4,246	4,556	**5,006**
Education support	1,600	1,628	1,532	2,065	2,265	2,277	2,232	2,242	2,227	**2,166**
	11,467	*12,959*	*14,021*	*16,894*	*18,325*	*18,534*	*19,192*	*20,053*	*21,588*	***22,772***
Total major transfer and subsidy payments	26,266	30,150	37,001	40,795	43,671	45,131	47,201	49,062	51,980	**54,981**
Other program expenditures—										
Defence	5,063	5,989	6,938	7,843	8,762	9,094	9,993	10,769	11,026	**11,452**
External affairs and aid	1,722	2,079	2,315	2,638	2,911	2,755	3,157	3,703	3,818	**3,784**
All other government organisations	19,461	22,516	26,239	27,538	31,769	29,095	29,655	33,251	33,025	**33,666**
Total other program expenditures	26,246	30,584	35,492	38,019	43,442	40,944	42,805	47,723	47,869	**48,902**
Public debt	10,658	15,114	16,903	18,077	22,455	25,441	26,658	29,028	33,169	**38,820**
Total net expenditure	63,170	75,848	89,396	96,891	109,568	111,516	116,664	125,813	133,018	142,703

TABLE 1.8

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
COMPARATIVE STATEMENT OF FINANCIAL ASSETS AND LIABILITIES
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
FINANCIAL ASSETS										
LOANS, INVESTMENTS AND ADVANCES										
Enterprise Crown corporations	22,161	23,917	25,752	26,151	25,434	25,551	24,721	23,271	22,537	21,977
Less: allowance for valuation	2,093	2,237	3,760	3,700	3,800	3,700	3,800	3,400	4,200	4,300
	20,068	*21,680*	*21,992*	*22,451*	*21,634*	*21,851*	*20,921*	*19,871*	*18,337*	*17,677*
Other	8,467	8,861	9,444	10,018	10,725	10,867	10,311	9,952	10,198	9,208
Less: allowance for valuation	4,539	5,039	5,432	6,001	6,600	7,000	6,900	7,000	6,800	6,200
	3,928	*3,822*	*4,012*	*4,017*	*4,125*	*3,867*	*3,411*	*2,952*	*3,398*	*3,008*
Total Net Loans, Investments and Advances	*23,996*	*25,502*	*26,004*	*26,468*	*25,759*	*25,718*	*24,332*	*22,823*	*21,735*	*20,685*
FOREIGN EXCHANGE ACCOUNTS										
International reserves held in the Exchange Fund Account	2,838	3,023	4,636	3,623	4,211	3,459	8,212	14,779	17,422	15,393
International Monetary Fund—Subscriptions	2,961	2,780	2,716	3,995	3,985	4,670	4,936	5,038	4,534	4,474
Less: International Monetary Fund—Notes payable and Special Drawing Rights allocations	3,463	3,391	3,323	4,302	4,332	5,151	5,580	5,815	5,186	5,045
Total Net Foreign Exchange Accounts	*2,336*	*2,412*	*4,029*	*3,316*	*3,864*	*2,978*	*7,568*	*14,002*	*16,770*	*14,822*
ACCOUNTS RECEIVABLE	*1,289*	*1,576*	*1,514*	*1,447*	*1,516*	*1,590*	*1,711*	*1,838*	*2,157*	*2,320*
CASH IN TRANSIT	*1,845*	*1,829*	*2,565*	*1,876*	*1,882*	*1,693*	*1,468*	*2,322*	*2,087*	*2,136*
CASH	*5,931*	*6,620*	*4,579*	*6,412*	*5,858*	*4,744*	*4,618*	*1,533*	*1,833*	*1,512*
TOTAL FINANCIAL ASSETS	**35,397**	**37,939**	**38,691**	**39,519**	**38,879**	**36,723**	**39,697**	**42,518**	**44,582**	41,475
ACCUMULATED DEFICIT	**90,987**	**106,528**	**135,262**	**167,985**	**206,497**	**241,080**	**271,813**	**300,014**	**328,965**	357,961
TOTAL	**126,384**	**144,467**	**173,953**	**207,504**	**245,376**	**277,803**	**311,510**	**342,532**	**373,547**	399,436
LIABILITIES										
SPECIFIED PURPOSE ACCOUNTS										
Canada Pension Plan Account(net)	873	1,025	1,173	1,307	1,502	1,773	1,978	2,284	2,540	2,962
Superannuation accounts(net)	27,729	31,443	35,526	39,388	43,690	48,370	53,365	58,788	64,613	70,997
Government Annuities Account	1,193	1,172	1,150	1,124	1,095	1,060	1,024	987	948	907
Deposit and trust accounts	422	1,321	839	1,099	1,353	1,776	1,795	1,747	1,221	1,156
Provincial tax collection agreements account	1,471	1,415	1,031	1,308	1,617	1,390	1,447	2,497	1,766	1,398
Other	275	323	371	430	499	573	661	733	834	920
Total Specified Purpose Accounts	*31,963*	*36,699*	*40,090*	*44,656*	*49,756*	*54,942*	*60,270*	*67,036*	*71,922*	*78,340*
OTHER LIABILITIES	*11,283*	*14,601*	*17,301*	*19,947*	*22,901*	*21,632*	*22,629*	*24,687*	*25,324*	*26,534*
UNMATURED DEBT										
Payable in Canadian currency	78,364	87,759	110,177	136,815	163,662	187,432	216,614	239,527	267,981	288,887
Payable in foreign currencies	4,774	5,408	6,385	6,086	9,057	13,797	11,997	11,282	8,320	5,675
Total Unmatured Debt	*83,138*	*93,167*	*116,562*	*142,901*	*172,719*	*201,229*	*228,611*	*250,809*	*276,301*	*294,562*
TOTAL	**126,384**	**144,467**	**173,953**	**207,504**	**245,376**	**277,803**	**311,510**	**342,532**	**373,547**	399,436

TABLE 1.8a

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
STATEMENT OF RETROACTIVE ADJUSTMENTS TO THE ACCUMULATED DEFICIT
(in millions of dollars)

	Year ended March 31								
	1981	1982	1983	1984	1985	1986	1987	1988	1989
Accumulated deficit—as previously reported	85,681	100,553	128,369	160,768	199,092	233,496	264,101	292,184	320,918
Allowance for actuarial liability for employee pensions	5,400	6,100	6,700	6,700	6,700	6,700	6,700	6,700	6,700
Allowance for valuation of assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Allowance for borrowings of agent Crown corporations	615	880	1,145	1,410	1,675	1,940	2,205	2,470	2,735
Accrual of non-tax revenue	−1,289	−1,576	−1,514	−1,447	−1,516	−1,590	−1,711	−1,838	−1,907
Consolidation of specified purpose accounts	−77	−86	−95	−103	−111	−123	−139	−159	−178
Consolidation of Crown corporations	−343	−343	−343	−343	−343	−343	−343	−343	−303
Revised accumulated deficit—end of year	90,987	106,528	135,262	167,985	206,497	241,080	271,813	300,014	328,965

TABLE 1.9

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
II. Non-budgetary transactions										
A. LOANS, INVESTMENTS AND ADVANCES, Section 6										
Enterprise Crown corporations—										
Lending institutions—										
Canada Deposit Insurance Corporation		–200	60	140	–40	–895	–268	–131	–361	**320**
Canada Mortgage and Housing Corporation	–66	–199	–30	194	364	195	254	234	273	**201**
Export Development Corporation	19	52	–40	–5	39	64	49	55	25	**–75**
Farm Credit Corporation	–270	–348	–394	–379	172	214	591	–179	230	**104**
Federal Business Development Bank	101	125	145	172	157	119	93	51		
	–216	*–570*	*–259*	*122*	*692*	*–303*	*719*	*30*	*167*	***550***
All other enterpr`se Crown corporations—										
Canadian National Railway Company	–8		–41	–62	2	9	352	29	12	**12**
Petro-Canada	–440	–840	–1,354	–660						
Other	972	–346	–181	201	23	177	–272	1,391	–178	**–2**
	524	*–1,186*	*–1,576*	*–521*	*25*	*186*	*80*	*1,420*	*–166*	***10***
Allowance for valuation		144	1,523	–60	100	–100	100	–400	1,050	**100**
	308	***–1,612***	***–312***	***–459***	***817***	***–217***	***899***	***1,050***	***1,051***	***660***
Other loans, investments and advances—										
Provincial and territorial governments	247	28	–41	35	67	110	89	37	28	**–140**
National governments including developing countries	–204	–276	–273	–167	–172	–142	124	81	132	**696**
International organizations (subscriptions less notes)	–110	–166	–213	–335	–378	–220	46	15	–24	**–70**
Veteran's Land Act Fund advances less allowance	37	29	28	31	32	31	26	24	20	**17**
Joint and mixed enterprises	–52	8	–42	7	–93	–61	237	319	36	**362**
Miscellaneous	–19	–17	–42	–145	–163	140	65	–117	1	**125**
	–101	*–394*	*–583*	*–574*	*–707*	*–142*	*587*	*359*	*193*	***990***
Allowance for valuation	–376	500	393	569	599	400	–100	100	–200	**–600**
	–477	***106***	***–190***	***–5***	***–108***	***258***	***487***	***459***	***–7***	***390***
Total loans, investments and advances after allowance for valuation	–169	–1,506	–502	–464	709	41	1,386	1,509	1,044	**1,050**
B. SPECIFIED PURPOSE ACCOUNTS, Section 7										
Liability accounts—										
Canada Pension Plan Account	150	152	148	134	195	271	205	306	255	**422**
Superannuation accounts	2,907	3,714	4,083	3,862	4,302	4,680	4,995	5,423	5,825	**6,384**
Government Annuities Account	–15	–21	–22	–26	–29	–35	–36	–37	–39	**–41**
Deposit and trust accounts	26	899	–482	260	254	423	19	–47	–518	**–65**
Provincial tax collection agreements account	728	–56	–384	277	309	–227	57	1,050	–731	**–368**
Other	27	48	48	59	69	74	88	71	108	**86**
Total specified purpose accounts	3,823	4,736	3,391	4,566	5,100	5,186	5,328	6,766	4,900	**6,418**
C. OTHER TRANSACTIONS,Sections 8 and 11										
Accounts receivable	–76	–287	62	67	–69	–74	–121	–127	–30	**–163**
Cash in transit	–693	16	–736	689	–6	189	225	–854	347	**–49**
Other liabilities	1,501	3,318	2,700	2,646	2,954	–1,269	997	2,058	210	**1,210**
Total other transactions	732	3,047	2,026	3,402	2,879	–1,154	1,101	1,077	527	**998**
Net non-budgetary transactions after allowance for valuation	4,386	6,277	4,915	7,504	8,688	4,073	7,815	9,352	6,471	**8,466**
Summary—										
Net non-budgetary transactions before allowance for valuation	4,762	5,633	2,999	6,995	7,989	3,773	7,815	9,652	5,621	**8,966**
Allowance for valuation	–376	644	1,916	509	699	300		–300	850	**–500**
Net non-budgetary transactions after allowance for valuation	4,386	6,277	4,915	7,504	8,688	4,073	7,815	9,352	6,471	**8,466**

Source/requirement (–)

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
III. Foreign exchange transactions, Section 9										
International reserves held in the Exchange Fund Account	1,033	–185	–1,613	1,013	–588	752	–4,753	–6,567	–2,643	**2,029**
International Monetary Fund—Subscriptions	–930	181	64	–1,279	10	–685	–266	–102	504	**60**
	103	*–4*	*–1,549*	*–266*	*–578*	*67*	*–5,019*	*–6,669*	*–2,139*	***2,089***
Less: International Monetary Fund—Notes payable	–715	2	44	–961	–32	–637	–359	–208	495	**126**
Special Drawing Rights allocations	–175	70	24	–18	2	–182	–70	–27	134	**15**
	–890	*72*	*68*	*–979*	*–30*	*–819*	*–429*	*–235*	*629*	***141***
Unmatured debt transactions payable in foreign currencies	–66	634	977	–299	2,971	4,740	–1,800	–715	–2,962	**–2,645**
Total foreign exchange transactions	927	558	–640	414	2,423	5,626	–6,390	–7,149	–5,730	**–697**
IV. Unmatured debt transactions, Section 10										
Marketable bonds	7,834	3,000	4,989	7,281	12,379	15,584	13,337	9,928	10,899	**10,689**
Canada savings bonds	–2,269	9,166	7,663	5,563	3,756	2,285	64	9,014	–5,567	**–6,827**
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	23	18	17	18	16	240	1,351	696	513	**67**
Treasury bills	5,445	–2,395	9,750	12,575	10,600	9,650	15,000	4,100	21,650	**15,850**
Notes and loans	–5	268	863	1,085	2,987	861	–2,823	–1,171	–2,015	**–1,734**
Canada bills							1,045		86	**315**
	11,028	*10,057*	*23,282*	*26,522*	*29,738*	*28,620*	*27,974*	*22,567*	*25,566*	***18,360***
Less: Government's holdings of unmatured debt—										
Marketable bonds	–83	14	–110	172	–122	137	–175	141	–46	**107**
Canada savings bonds held on account of employees	–6	14	–3	11	42	–27	36	11	10	**–36**
Canada savings bonds held on account of the Payroll Savings Plan							731	217	54	**28**
Unmatured debt transactions payable in foreign currencies	–66	634	977	–299	2,971	4,740	–1,800	–715	–2,962	**–2,645**
	–155	*662*	*864*	*–116*	*2,891*	*4,850*	*–1,208*	*–346*	*–2,944*	***–2,546***
Total unmatured debt transactions payable in Canadian currency	11,183	9,395	22,418	26,638	26,847	23,770	29,182	22,913	28,510	**20,906**
V. Cash balance at end of year, Section 11										
In Canadian currency	5,826	6,541	4,193	6,329	5,779	4,566	4,479	1,381	1,708	**1,369**
In foreign currencies	105	79	386	83	79	178	139	152	125	**143**
Total cash balance	5,931	6,620	4,579	6,412	5,858	4,744	4,618	1,533	1,833	**1,512**

Source/requirement (–)

TABLE 1.11
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
CANADA PENSION PLAN ACCOUNT										
Receipts—										
Employer and employee contributions	2,689	3,282	3,446	3,716	3,879	4,495	4,976	5,583	6,248	**7,278**
Investment income	1,519	1,850	2,236	2,534	2,889	3,162	3,404	3,669	3,913	**4,183**
Disbursements—										
Pensions	–2,011	–2,456	–3,036	–3,657	–4,224	–4,887	–5,722	–7,329	–8,445	[illegible]
Administration expenses	–67	–76	–85	–89	–100	–111	–140	–135	–134	**–145**
Net	2,130	2,600	2,561	2,504	2,444	2,659	2,518	1,788	1,582	[illegible]
Investments—Securities in Investment Fund	–1,980	–2,448	–2,413	–2,370	–2,249	–2,388	–2,313	–1,482	–1,327	[illegible]
Total (net) Canada Pension Plan Account	150	152	148	134	195	271	205	306	255	[illegible]

TABLE 1.11
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS—*Concluded*
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
SUPERANNUATION ACCOUNTS										
Public Service Superannuation Account—										
Receipts—										
Government contribution	288	321	339	349	373	391	398	427	434	426
Employee contributions	314	331	339	362	379	384	410	415	406	456
Public Service corporations—Employer and employee contributions	57	128	232	239	246	246	242	240	248	253
Interest	608	837	981	1,261	1,616	1,993	2,445	2,775	3,075	3,392
Actuarial liability adjustment	559	951	267							
Other	10	14	21	21	21	25	31	31	33	42
Disbursements—										
Annuities	–409	–466	–523	–576	–647	–740	–835	–931	–1,037	–1,142
Other	–61	–65	–45	–42	–49	–65	–77	–116	–159	–118
Change in unamortized portion of actuarial deficiency	–104	–375	301	481	356	244	53			
Net	*1,262*	*1,676*	*1,912*	*2,095*	*2,295*	*2,478*	*2,667*	*2,841*	*3,000*	*3,309*
Canadian Forces Superannuation Account—										
Receipts—										
Government contribution	142	159	183	200	212	223	233	247	255	270
Employee contributions	80	91	105	113	120	125	131	139	142	151
Interest	480	618	755	933	1,125	1,350	1,546	1,782	1,968	2,161
Actuarial liability adjustment	252	454	286	20						
Other	1	1	2	2	2	2	3	2	3	4
Disbursements—										
Annuities	–267	–292	–315	–336	–363	–394	–426	–459	–499	–544
Other	–14	–15	–12	–10	–13	–16	–17	–20	–25	–31
Change in unamortized portion of actuarial deficiency	19	–151	20	239	203	152	62	4		–1
Net	*693*	*865*	*1,024*	*1,161*	*1,286*	*1,442*	*1,532*	*1,695*	*1,844*	*2,010*
Royal Canadian Mounted Police Superannuation Account—										
Receipts—										
Government contribution	44	52	61	65	67	68	72	82	99	71
Employee contributions	22	27	31	34	34	34	37	40	41	43
Interest	59	68	103	127	157	196	237	271	307	349
Actuarial liability adjustment	38	51	5							
Disbursements—										
Annuities	–13	–16	–19	–21	–24	–27	–33	–40	–48	–59
Other	–3	–3	–2	–2	–2	–2	–3	–2	–2	–2
Change in unamortized portion of actuarial deficiency	–12	–21	17	22	19	11	1			
Net	*135*	*158*	*196*	*225*	*251*	*280*	*311*	*351*	*397*	*402*
Supplementary Retirement Benefits Account—										
Receipts—										
Government contribution	74	88	81	94	100	103	111	115	115	130
Employee contributions	75	83	87	94	100	103	111	115	115	129
Public Service corporations—Employer and employee contributions	10	24	43	45	46	47	45	48	50	52
Other	94	159	180	185	260	268	273	332	398	471
Disbursements—										
Annuities	–25	–26	–31	–27	–25	–27	–37	–53	–71	–94
Other	–11	–13	–9	–10	–11	–14	–18	–21	–23	–25
Net	*217*	*315*	*351*	*381*	*470*	*480*	*485*	*536*	*584*	*663*
	2,307	3,014	3,483	3,862	4,302	4,680	4,995	5,423	5,825	6,384
Allowance for the actuarial liability for employee pensions	600	700	600							
Total (net) superannuation accounts	2,907	3,714	4,083	3,862	4,302	4,680	4,995	5,423	5,825	6,384

Source/requirement (–)

National Accounts Presentation

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework.

In 1989-90, the National Accounts deficit increased by $1,688 million or 7.5% from the 1988-89 level. This reflects an 8.8% increase in revenue and an 8.6% increase in expenditure.

TABLE 1.12

GOVERNMENT OF CANADA
NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE AND EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
I. National Accounts transactions[1]										
A. REVENUE—										
Direct taxes—										
Persons	24,536	30,563	33,213	35,715	37,893	44,218	50,110	56,687	58,871	**65,232**
Corporations	8,958	8,926	9,292	10,049	11,354	11,418	10,319	11,993	11,797	**10,854**
Non-residents	932	1,163	1,116	1,051	1,170	1,192	1,449	1,418	1,808	**1,407**
Total direct taxes	*34,426*	*40,652*	*43,621*	*46,815*	*50,417*	*56,828*	*61,878*	*70,098*	*72,476*	***77,493***
Indirect taxes	13,467	19,355	16,863	16,789	18,719	18,709	21,814	24,104	25,534	**29,127**
Other current transfers from persons	16	15	15	16	18	24	23	26	28	**32**
Investment income	4,792	5,891	4,913	6,567	7,256	7,933	8,066	9,046	10,458	**11,417**
Capital consumption allowances	837	944	1,008	1,077	1,176	1,255	1,301	1,337	1,408	**1,498**
Total revenue	53,538	66,857	66,420	71,264	77,586	84,749	93,082	104,611	109,904	119,567
B. EXPENDITURE—										
Current goods and services—										
Defence	5,022	5,689	6,896	7,560	8,447	9,203	9,505	10,247	10,711	**11,244**
Non-defence	9,494	11,259	12,283	12,603	13,315	14,115	14,608	14,945	15,428	**16,209**
Total current goods and services	*14,516*	*16,948*	*19,179*	*20,163*	*21,762*	*23,318*	*24,113*	*25,192*	*26,139*	***27,453***
Transfer payments to persons	17,114	19,776	25,989	28,254	30,440	31,809	33,570	34,799	36,548	**38,794**
Subsidies	5,824	6,535	5,915	5,825	7,804	5,206	5,489	7,361	5,848	**5,538**
Capital assistance	733	1,042	3,373	3,239	3,452	2,717	2,414	1,792	1,561	**1,642**
Current transfers to non-residents	779	944	1,072	1,282	1,541	1,538	1,904	2,249	2,418	**2,894**
Interest on the public debt	10,544	14,855	16,821	17,900	22,116	25,102	26,385	28,680	32,885	**38,542**
Transfers to provinces	12,574	14,217	15,902	18,316	20,120	20,270	20,970	22,829	23,967	**25,750**
Transfers to local governments	303	326	345	528	503	488	520	615	694	**774**
Gross capital formation	755	1,276	1,310	1,714	2,433	2,175	1,928	1,908	2,206	**2,231**
Total expenditure	63,142	75,919	89,906	97,221	110,171	112,623	117,293	125,425	132,266	143,618
Deficit	-9,604	-9,062	-23,486	-25,957	-32,585	-27,874	-24,211	-20,814	-22,362	-24,051

[1] These "National Accounts transactions" are consistent with those released by Statistics Canada on August 31, 1990.

Public Accounts and National Accounts Reconciliation

The reconciliation of transactions between the Public Accounts and National Accounts is set out in the table that follows. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and are thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis with the exception of non-tax revenue . While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis. This difference also results in a different treatment of the acceleration of source deductions and sales and excise taxes by large firms.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Government's contributions to, and interest payments on, these accounts are included in expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. The National Accounts also ignore the sale of capital assets as such sales are not deemed to give rise to production. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts termed "Capital consumption allowance". This item is not a part of Public Accounts reporting.

Both the Public Accounts and the National Accounts include the financial activities of consolidated Crown corporations, however, the inclusions are not identical.

TABLE 1.13

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	Year ended March 31									
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Budgetary revenue—Public Accounts	48,867	60,307	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707
Reconciling items—										
Government pension receipts	3,148	3,960	4,508	4,965	5,528	6,070	6,548	7,176	7,756	8,380
Corporate income tax—Excess of accruals over collections	681	–91	910	520	–460	–140	–58	1,527	67	–2,167
Capital consumption allowances	837	944	1,008	1,077	1,176	1,255	1,301	1,337	1,408	1,498
Petroleum compensation charge[1]	1,459	3,855	2,852	1,833	2,291	690				
Non-tax revenue[2]	–421	–488	–580	–656	–836	–989	–968	–1,260	–1,190	–1,262
Deficits of Government business enterprises	–1,124	–1,465	–1,208	–1,088	–1,104	–933	–938	–937	–907	–991
Miscellaneous[3]	91	–165	–1,732	445	–65	1,863	1,266	–844	–1,297	402
Total revenue—National Accounts	53,538	66,857	66,420	71,264	77,586	84,749	93,082	104,611	109,904	119,567
Budgetary expenditure—Public Accounts	63,170	75,848	89,396	96,891	109,568	111,516	116,664	125,813	133,018	142,703
Reconciling items—										
Government pension payments	818	878	959	1,029	1,139	1,285	1,437	1,600	1,801	1,868
Net expenditure of funds and agencies[4]	1,399	1,571	1,236	1,403	1,451	1,442	1,567	1,558	1,344	1,597
Capital consumption allowances	837	944	1,008	1,077	1,176	1,255	1,301	1,337	1,408	1,498
Petroleum compensation program[5]	900	3,804	2,746	1,763	2,238	1,133	6	60		
Non-tax revenue[6]	–421	–488	–580	–656	–836	–989	–968	–1,260	–1,190	–1,262
Deficits of Government business enterprises	–1,124	–1,465	–1,208	–1,088	–1,104	–933	–938	–937	–907	–991
Budgetary transfers to funds and agencies	–1,737	–2,789	–1,047	–1,232	–1,524	–1,273	–1,213	–1,336	–1,326	–1,265
Miscellaneous[7]	–700	–2,384	–2,604	–1,966	–1,937	–813	–563	–1,410	–1,882	–330
Total expenditure—National Accounts	63,142	75,919	89,906	97,221	110,171	112,623	117,293	125,425	132,266	143,818

[1] In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

[2] Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

[3] Major items under miscellaneous include adjustments for proceeds from the sale of used capital assets, air transportation tax, imputed items, the treatment of revenue in the supplementary accounting period after March 31, and the treatment of the acceleration of source deductions and sales and excise taxes by large firms.

[4] In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

[5] This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

[6] Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

[7] Major items under miscellaneous include adjustments for reserves and write-offs, provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

SECTION 2

1989-90
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

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PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year.

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, the concept of the Consolidated Revenue Fund, which states that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The financial statements consist of five statements and accompanying notes. The first statement is the Statement of Transactions, which shows the extent to which cash going out from the Government exceeded cash coming in (financial requirements), and the resulting net new borrowing. The financial transactions are classified into the following categories:

- The first category, budgetary, consists of all the transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, tax and non-tax revenue, together with expenditures.

- The second category, non-budgetary, consists of transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in other liabilities, other than those related to foreign exchange and unmatured debt.

- The third category, foreign exchange, reflects transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar) together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions include unmatured debt payable in foreign currencies.

- The fourth category, unmatured debt, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, special non-marketable bonds issued to the Canada Pension Plan Investment Fund and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Accumulated Deficit, which reflects the net accumulation of annual deficits and surpluses since Confederation. Because of the accounting changes introduced this year on a retroactive basis , the accumulated deficit at the beginning of the year, shown for 1989 and 1990, has been restated.

The third statement is the Statement of Revenue and Expenditure, which details the Government's revenue and expenditure (results of operations) for the year.

The fourth statement is the Statement of Assets and Liabilities. This statement measures the Government's cash balances and investments, together with amounts owing to and by the Government at the end of the year.The statement differs in some ways from the conventional balance sheet of the private sector. Fixed assets, having been accounted for as expenditures, are reported at the nominal value of $1, and tax revenues not yet received are not recorded as assets. It should be noted, therefore, that the difference between total financial assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government.

The fifth statement is the Statement of Changes in Financial Position, which provides information on the Government's cash requirements for operating and investing activities, and how these activities were financed.

Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide more detailed information supporting the financial statements.

STATEMENT OF RESPONSIBILITY

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements and, except for the changes in accounting policies as explained in Note 3, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; a notable exception is that tax revenues are reported on a cash basis. Furthermore, fixed assets are charged to budgetary expenditure at the time of acquisition or construction. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government. The duties of the Auditor General in that respect are set out in Section 6 of the Auditor General Act which states in part that the Auditor General "shall express his opinion as to whether they (the financial statements) present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have".

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

J.A. MACDONALD *Comptroller General of Canada*	FREDERICK W. GORBET *Deputy Minister of Finance*	ALAN G. ROSS *Acting Deputy Receiver General for Canada*

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1990
(in millions of dollars)

	1990	1989
BUDGETARY TRANSACTIONS		
Revenue	113,707	104,067
Expenditure	-142,703	-133,018
Deficit	-28,996	-28,951
NON-BUDGETARY TRANSACTIONS		
Loans,investments and advances	1,050	1,044
Specified purpose accounts	6,418	4,900
Other transactions	998	527
Net source	8,466	6,471
Financial requirements(excluding foreign exchange transactions)	-20,530	-22,480
FOREIGN EXCHANGE TRANSACTIONS[1]	*-697*	*-5,730*
Total financial requirements	-21,227	-28,210
UNMATURED DEBT TRANSACTIONS[1]	*20,906*	*28,510*
Change in cash	-321	300
CASH BALANCE AT BEGINNING OF YEAR	*1,833*	*1,533*
CASH BALANCE AT END OF YEAR	*1,512*	*1,833*

The accompanying notes are an integral part of this statement.

Cash requirements (–).

Details can be found in other sections of this volume.

[1] **Change in unmatured debt payable in foreign currencies, –$2,645 million in 1990 (–$2,962 million in 1989), has been included as part of foreign exchange transactions.**

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 1990
(in millions of dollars)

	1990	1989
Accumulated deficit,beginning of year		
As previously reported	320,918	292,184
Consolidation and valuation of certain assets and liabilities(Note 3)	8,047	7,830
Accumulated deficit,beginning of year (as restated for 1989)	328,965	300,014
Deficit before change in accounting policies (as previously reported for 1989)	*28,629*	*28,734*
Net increase in deficit due to consolidation and valuation of certain assets and liabilities(Note 3)	367	217
Deficit (as restated for 1989)	28,996	28,951
Accumulated deficit, end of year (as restated for 1989)	*357,961*	*328,965*

The accompanying notes are an integral part of this statement.

Details can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1990

(in millions of dollars)

	1990		1989	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUE, Table 3.1, Section 3—				
TAX REVENUE				
Income tax—				
Personal(Note 5)	51,895	51,895	46,026	46,026
Corporation	13,021	13,021	11,730	11,730
Unemployment insurance contributions	10,738	10,738	11,268	11,268
Non-resident	1,361	1,361	1,578	1,578
	77,015	*77,015*	*70,602*	*70,602*
Excise taxes and duties—				
Sales tax	17,672	17,672	15,645	15,645
Customs import duties	4,587	4,587	4,521	4,521
Energy taxes	2,472	2,471	2,648	2,646
Other	3,919	3,425	3,458	2,959
	28,650	*28,155*	*26,272*	*25,771*
Other tax revenue	226	226	265	265
	105,891	*105,396*	*97,139*	*96,638*
NON-TAX REVENUE				
Return on investments	5,967	5,850	5,654	5,547
Other non-tax revenue	5,300	2,461	4,374	1,882
	11,267	*8,311*	*10,028*	*7,429*
TOTAL REVENUE (Note 5)	**117,158**	**113,707**	**107,167**	**104,067**
EXPENDITURE,[2] Table 4.1, Section 4—				
Major transfer and subsidy payments, Tables 4.4 and 4.5, Section 4—				
To persons—				
Old age security benefits, guaranteed income supplements and spouses' allowances	16,154	16,154	15,202	15,202
Unemployment insurance benefits	11,694	11,694	10,972	10,972
Family allowances	2,653	2,653	2,606	2,606
Veterans' benefits	1,708	1,708	1,612	1,612
	32,209	*32,209*	*30,392*	*30,392*
To other levels of government—				
Fiscal arrangements	8,937	8,937	8,127	8,127
Insurance and medical care services	6,663	6,663	6,678	6,678
Canada Assistance Plan	5,006	5,006	4,556	4,556
Education support	2,166	2,166	2,227	2,227
	22,772	*22,772*	*21,588*	*21,588*
Total major transfer and subsidy payments(Note 7)	*54,981*	*54,981*	*51,980*	*51,980*
Other program expenditures (Note 7)—				
Defence	11,800	11,452	11,293	11,026
External affairs and aid	3,824	3,784	3,849	3,818
All other government organisations	36,729	33,666	35,827	33,025
Total other program expenditures	*52,353*	*48,902*	*50,969*	*47,869*
Public debt	38,820	38,820	33,169	33,169
TOTAL EXPENDITURE (Notes 5 and 6)	**146,154**	**142,703**	**136,118**	**133,018**
DEFICIT	**28,996**	**28,996**	**28,951**	**28,951**

The accompanying notes are an integral part of this statement.

Details can be found in other sections of this volume.

[1] The difference between Gross and Net is revenue credited to appropriations and revenue of consolidated Crown corporations.

[2] Expenditure is now reported by type of payments, replacing the envelope basis used in previous years.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1990

(in millions of dollars)

	1990	1989	Net increase or decrease (–)
FINANCIAL ASSETS			
LOANS,INVESTMENTS AND ADVANCES, Table 6.1, Section 6—			
Enterprise Crown corporations (Notes 9 and 16)—			
Lending institutions—			
Canada Deposit Insurance Corporation	1,375	1,695	–320
Canada Mortgage and Housing Corporation	8,703	8,904	–201
Export Development Corporation	772	697	75
Farm Credit Corporation	3,368	3,472	–104
Federal Business Development Bank	294	294	
	14,512	*15,062*	*–550*
All other enterprise Crown corporations—			
Canadian National Railway Company	2,440	2,452	–12
Petro-Canada	4,299	4,299	
Other	726	724	2
	7,465	*7,475*	*–10*
Less: allowance for valuation	4,300	4,200	100
Total enterprise Crown corporations	17,677	18,337	–660
Other loans, investments and advances—			
Provincial and territorial governments	1,023	883	140
National governments including developing countries (Note 10)	3,495	4,191	–696
International organizations (Note 10)	4,666	4,621	45
Less: notes payable	1,882	1,907	–25
	2,784	*2,714*	*70*
Veterans' Land Act Fund advances less allowance for conditional benefits	74	91	–17
Joint and mixed enterprises	267	629	–362
Miscellaneous	1,565	1,690	–125
	9,208	*10,198*	*–990*
Less: allowance for valuation	6,200	6,800	–600
Total other loans, investments and advances	3,008	3,398	–390
TOTAL LOANS,INVESTMENTS AND ADVANCES	*20,685*	*21,735*	*–1,050*
FOREIGN EXCHANGE ACCOUNTS, Table 9.1, Section 9—			
International reserves held in the Exchange Fund Account, Table 9.2, Section 9 (Note 11)	15,393	17,422	–2,029
International Monetary Fund—Subscriptions	4,474	4,534	–60
	19,867	*21,956*	*–2,089*
Less: International Monetary Fund—Notes payable	3,859	3,985	–126
Special Drawing Rights allocations	1,186	1,201	–15
	5,045	*5,186*	*–141*
TOTAL FOREIGN EXCHANGE ACCOUNTS	*14,822*	*16,770*	*–1,948*
ACCOUNTS RECEIVABLE,Table 11.1, Section 11	*2,320*	*2,157*	*163*
CASH IN TRANSIT,Table 11.2, Section 11	*2,136*	*2,087*	*49*
CASH,Table 11.3, Section 11	*1,512*	*1,833*	*–321*
TOTAL FINANCIAL ASSETS	**41,475**	**44,582**	**–3,107**
FIXED ASSETS (valued at one dollar), Section 11			
ACCUMULATED DEFICIT (Note 8)	**357,961**	**328,965**	**28,996**
TOTAL	**399,436**	**373,547**	**25,889**

	1990	1989	Net increase or decrease (–)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, Table 7.1, Section 7—			
Canada Pension Plan Account (Note 12)	**39,445**	37,603	1,842
Less: securities held by the Canada Pension Plan Investment Fund	**36,483**	35,063	1,420
	2,962	*2,540*	*422*
Superannuation accounts (Note 13)	**70,997**	64,613	6,384
Government Annuities Account	**907**	948	–41
Deposit and trust accounts	**1,156**	1,221	–65
Provincial tax collection agreements account	**1,398**	1,766	–368
Other	**920**	834	86
TOTAL SPECIFIED PURPOSE ACCOUNTS	***78,340***	***71,922***	***6,418***
OTHER LIABILITIES, Table 8.1, Section 8—			
Interest and matured debt	**10,317**	10,389	–72
Less: unamortized discount on Canada and Treasury bills	**4,029**	3,266	763
	6,288	*7,123*	*–835*
Accounts payable	**9,642**	8,112	1,530
Outstanding cheques and warrants	**2,546**	2,369	177
Allowance for employee benefits	**4,200**	4,300	–100
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—			
Borrowings of agent enterprise Crown corporations, Table 6.7, Section 6 (Note 9)	**16,708**	15,001	1,707
Less: borrowings expected to be repaid by these enterprise Crown corporations	**13,158**	11,816	1,342
	3,550	*3,185*	*365*
Miscellaneous	**308**	235	73
TOTAL OTHER LIABILITIES	***26,534***	***25,324***	***1,210***
UNMATURED DEBT, Tables 10.1 and 10.10, Section 10 (Note 14)—			
Payable in Canadian currency—			
Marketable bonds	**127,682**	115,748	11,934
Canada savings bonds	**40,929**	47,756	–6,827
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	**3,072**	3,005	67
Treasury bills	**118,550**	102,700	15,850
	290,233	*269,209*	*21,024*
Less: Government's holdings of unmatured debt	**1,346**	1,228	118
	288,887	*267,981*	*20,906*
Payable in foreign currencies—			
Marketable bonds	**4,128**	5,373	–1,245
Notes and loans	**177**	1,911	–1,734
Canada bills	**1,446**	1,131	315
	5,751	*8,415*	*–2,664*
Less: Government's holdings of unmatured debt	**76**	95	–19
	5,675	*8,320*	*–2,645*
TOTAL UNMATURED DEBT	***294,562***	***276,301***	***18,261***
TOTAL	**399,436**	**373,547**	**25,889**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Changes in Financial Position for the Year Ended March 31, 1990

(in millions of dollars)

	1990			1989
	Receipts	Disbursements	Net	Net
CASH REQUIREMENTS FOR:				
Operating activities—				
Deficit			28,996	28,951
Less: outflows (inflows) not requiring (resulting in) cash				
Provision for valuation of assets and liabilities			665	2,173
Government contributions for employee benefits			1,014	1,021
Interest on — employee superannuation accounts			6,373	5,748
— other specified purpose accounts			600	513
Increase in accounts receivable			–163	–30
Net increase or decrease(–) in accounts payable and accrued liabilities			880	1,364
Net increase or decrease(–) in accrued interest and unamortized discount on the public debt			–835	–2,477
Cash required for operating activities			20,462	20,639
Investing activities—				
Net repayments of loans, investments and advances [1]	6,020	4,519	–1,501	–541
Net disbursements in specified purpose accounts [1]	44,228	45,797	1,569	2,382
Cash required for investing activities	50,248	50,316	68	1,841
TOTAL CASH REQUIREMENTS			20,530	22,480
FINANCED BY:				
Foreign exchange accounts	57,437	55,489	1,948	–2,768
Issues or redemptions (–) of foreign debt —				
Payable in foreign currencies	7,375	10,039	–2,664	–2,879
Changes in Government's holdings of debt	–117	–136	19	–83
	7,258	9,903	–2,645	–2,962
	64,695	65,392	–697	–5,730
Issues or redemptions (–) of debt —				
Payable in Canadian currency —				
Marketable bonds	21,958	10,024	11,934	11,849
Treasury bills	297,900	282,050	15,850	21,650
Other	9,400	16,160	–6,760	–5,054
Changes in Government's holdings of debt	–2,139	–2,021	–118	65
	327,119	306,213	20,906	28,510
Net decrease (increase)(–) in cash			321	–300
TOTAL CASH PROVIDED FOR ALL ACTIVITIES			20,530	22,480

The accompanying notes are an integral part of this statement.

Details can be found in other sections of this volume.

[1] Figures differ from those shown in the Statement of Transactions because non-cash transactions have been re-classified and shown separately under Deficit.

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

i. Government of Canada reporting entity

For the purpose of reporting in these financial statements, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government.

ii. Method of accounting for Government organizations

Except for Government enterprises, all Government organizations are accounted in the financial statements by consolidation. Government enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

iii. Classification of financial transactions

The financial transactions of the Government, as recorded in the accounts of Canada and reported in the Public Accounts, are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are reported on the Statements of Revenue and Expenditure and Accumulated Deficit. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on the Statement of Assets and Liabilities.

For purposes of reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and amounts for the previous year are reclassified retroactively to conform to the current year's presentation.

iv. Budgetary transactions

REVENUE

Revenue consists of all tax and non-tax amounts which affect the annual deficit or surplus of the Government.

The Government generally reports tax revenue in the year in which it is received. Refunds of tax revenue are allocated to the year in which the processing cycle for the assessment of the related tax return has been started.

Tax revenue is reported net of refunds, and excludes taxes collected on behalf of provinces and territories, and amounts credited to other liability accounts.

Non-tax revenue is now reported in the year in which the transactions or events occurred that gave rise to the revenue and may also include charges related to the provision for non-tax accounts receivable.

On the Statement of Revenue and Expenditure, revenue is reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

EXPENDITURE

Expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and include accounts payable at year end. Expenditure may also include charges related to the allowance for valuation of loans, investments, and advances, the allowances for general contingencies, the allowance for borrowings of agent enterprise Crown corporations, and other accounts payable and allowances.

On the Statement of Revenue and Expenditure, expenditure is reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

v. Assets

Assets are defined as the financial claims acquired by the Government on outside organizations and individuals as a result of events and transactions that occurred during the year.

However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable, net of refunds payable, for tax revenue.

vi. Liabilities

Liabilities are defined as the financial obligations of the Government to outside organizations and individuals as a result of events and transactions that occurred during the year.

The borrowings of all enterprise corporations which are agents of the Crown are recorded as a liability of the Government, net of borrowings expected to be repaid directly by these corporations.

vii. Fixed assets

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

viii. Valuation of assets and liabilities

ASSETS

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. In the case of loans to sovereign states, the Government views these loans as collectible unless formally repudiated by the debtor. The allowance for valuation includes reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms.

The Government's gold reserves are included in the International reserves held in the Exchange Fund Account and are recorded and valued at the Canadian dollar equivalent of 35 Special Drawing Rights per fine ounce. The Special Drawing Right is an international currency created by the International Monetary Fund, and allocated to countries participating in its Special Drawing Rights Department. It represents a unit of account defined in terms of a "basket" of five major currencies.

LIABILITIES

Liabilities are recorded at the amounts ultimately payable. Liabilities for termination benefits, the superannuation plans, and the Government Annuities Account are reported on an actuarial basis. For the basic superannuation accounts, actuarial deficiencies are amortized, surpluses are not.

ix. Allowances for general contingencies

The Government establishes allowances in respect of potential debt or debt service relief measures for financially troubled countries under multilateral agreements.

x. Translation of foreign currency transactions

Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Authorities for Transactions

Revenue can be raised and moneys can be borrowed only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament.

i. Authority for raising revenues

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. The Financial Administration Act provides general statutory direction regarding the collection, handling and accounting for receipts and contains authority for charging for services or use of facilities. The right of the Government to raise income taxes, excise taxes and duties, tariffs, fines and other revenues and the methods to be used are granted by Parliament in specific legislation related to the type of levy or to ministerial duties and authorities. All bills for the raising of money must originate in the House of Commons and are submitted to the House by the Government. This is normally done through the Minister of Finance's Budget, in which proposed tax and tariff changes required to attain the forecast fiscal policy goals are presented.

ii. Authority for spending on operations

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (the latter referred to as statutory appropriations). Most Government spending is under statutory authorities, that is authorities which do not generally impose an annual limit on the amount that may be spent. Spending is authorized by reference to statutory formulae or criteria and the authorities usually continue from year to year until changed or rescinded by an act of Parliament. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations generally does not lapse at the end of the year in which it was granted. Spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which it was granted. Some authorities continue from year to year and some authorize the respending, within a program, of defined categories of revenue generated by the program.

iii. Authority for loans, investments and advances

These authorities limit the amount of loans, investments or advances that may be made. Unused authority may lapse at the end of a year or may continue from year to year. Non-lapsing authorities often limit only the total of loans that may be outstanding at any one time; thus principal repaid may be reloaned.

iv. Borrowing authority

The Government can borrow only as authorized by acts of Parliament. Borrowing authority acts provide authority for the net amount of new security issues less redemptions during a fiscal year. The authorities lapse at the end of the year except for amounts specifically carried forward to the next fiscal year. Parliament has also provided a continuing authority to the Government under Section 47 of the Financial Administration Act to borrow, for periods not exceeding six months, such amounts as are deemed necessary to meet lawfully authorized disbursements.

Crown corporations (corporations wholly owned by the Crown) that are agents of Her Majesty also may borrow only as authorized by acts of Parliament. Such acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority. Non-agent borrowings are sometimes guaranteed by the Government with the authority of Parliament.

3. Changes in Accounting Policies

In 1990, changes have been made in accounting policies for certain assets and liabilities, and in the definition of the accounting entity. An allowance for the actuarial liability for the indexed part of employee pensions is now recorded, additional specified purpose accounts are now consolidated, and the separate financial statements of certain Crown corporations are now consolidated with the financial statements of the Government. Allowances for valuation of assets and for borrowings of agent enterprise Crown corporations now include general contingencies as described in Note 1(ix). In addition, non-tax revenues are now recorded on an accrual basis, and government debt held by the Canada Pension Plan has been reclassified from unmatured debt to specified purpose accounts.

These changes have been authorized by the President of the Treasury Board and the Minister of Finance under Section 64 (2) (d) of the Financial Administration Act. Such changes are applied retroactively,with restatement of the previous year's deficit and accumulated deficit, for consistency.

The effect of the changes made in 1990, on the accumulated deficit at the beginning of the year and on the annual deficit, is as follows:

i. Effect of changes on the accumulated deficit at the beginning of the year

	(in millions of dollars)	
	1990	1989
Consolidated specified purpose accounts	-178	-159
Consolidation of Crown corporations	-303	-343
Allowance for valuation of assets	1,000	1,000
Allowance for borrowings of agent enterprise Crown corporations	2,735	2,470
Accrual of non-tax revenue	-1,907	-1,838
Allowance for actuarial liability for employee pensions	6,700	6,700
Increase in accumulated deficit at the beginning of the year due to changes in accounting policies	8,047	7,830

ii. Effect of changes on the annual deficit

	(in millions of dollars)	
	1990	1989
Consolidated specified purpose accounts	-19	-19
Consolidation of Crown corporations	212	40
Allowance for borrowings of agent enterprise Crown corporations	265	265
Accrual of non-tax revenue	-81	-69
Increase in deficit due to changes in accounting policies	377	217

4. Spending and Borrowing Authorities

i. Source and disposition of spending authorities

The following table summarizes the authorities made available by Parliament and used by the Government for expenditure, and loans, investments and advances.

	(in millions of dollars)			
	1990		1989	
	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)
Used in the current year	131,945	487	122,064	1,035
Lapsed	2,558	28	2,187	84
Overexpended	-131		-33	
Available for use in subsequent years	1,355	42,895	1,245	29,299
Authorities available for use, including those from previous years	135,727	43,410	125,463	30,418

Details can be found in Tables 1 and 2, Section 1 of Volume II (Part I) of the Public Accounts.

ii. Reconciliation of expenditure authority

The use of budgetary authority as reported in the above table differs from net total expenditure reported on the Statement of Revenue and Expenditure. Certain specified purpose accounts and certain Crown corporations are consolidated in the Government's financial statements but are not included in the budgetary authorities available for use as shown above. In addition, the authorities above do not include the provision for valuation of assets and liabilities, which is authorized by Section 63 of the Financial Administration Act. These differences are summarized below.

	(in millions of dollars)	
	1990	1989
Use of budgetary authority per above table	131,945	122,064
Effect of consolidating certain specified purpose accounts—		
Unemployment Insurance Account	9,740	8,909
Canadian Ownership Account	-	1
Western Grain Stabilization Account	-235	-63
Other accounts	512	180
Effect of consolidating Crown corporations	212	40
Net provision for valuation of assets and liabilities[1]	715	2,073
Internal revenue eliminated	-186	-186
Net total expenditure per the Statement of Revenue and Expenditure	142,703	133,018

Details of consolidated specified purpose accounts and consolidated Crown corporations can be found in Section 5 of this volume.

[1] In the current year, $1,375 million ($2,184 million in 1989) was provided for, and $660 million ($111 million in 1989) was written-off. The effect on the provision of -$50 million ($100 million in 1989) due to the consolidation of Crown corporations is not included in this figure but is included as part of the figure on the effect of consolidating Crown corporations.

iii. Overexpenditure of spending authority

The following votes were overexpended. Most of the amounts overexpended represented debts incurred but not paid at the fiscal year end. In the subsequent fiscal year, spending authority for each equivalent appropriation is reduced by the amount of those debts.

	(in millions of dollars) 1990
National Defence	
Vote 1 - Operating expenditures	66
Vote 5 - Capital expenditures	45
Transport	
Vote 5 - Capital expenditures	20
	131

Details can be found in the ministerial sections of Volume II (Part I) of the Public Accounts.

iv. Borrowing authorities

The following table shows the borrowing authorities available and the use of such authorities reconciled to the change in unmatured debt as reported on the Statement of Assets and Liabilities.

	(in millions of dollars)							
	1990				1989			
	Available	Used	Lapsed	Available for use in subsequent years	Available	Used	Lapsed	Available for use in subsequent years
Authorities which impose a ceiling through borrowing authority acts	25,175	18,747		6,428	26,225	25,575		650
Section 47 of the Financial Administration Act[1]					750	685	65	
Total	25,175	18,747		6,428	26,975	26,260	65	650
Net increase in unmatured debt		18,261				25,548		
Net change in matured Canada savings bonds not yet redeemed		11				88		
Change in internal holding of Government debt		105				12		
Change in bonds issued to the Canada Pension Plan		–67				–514		
Change in consolidation adjustments		–7				6		
Foreign currency adjustments		444				1,120		
Total use of borrowing authorities		18,747				26,260		

[1] Authorizes the Government to borrow, for a fixed period not exceeding six months, amounts necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet lawfully authorized disbursements.

5. Refundable Tax Credits

Entitlements to refundable tax credits are claimed on personal and corporate income tax returns. Claims are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, income tax revenues are reduced, even where no tax had been paid. Had the tax reductions and direct payments due to child tax credits been reported as expenditures, gross total expenditure and personal tax revenue would have increased respectively by $2,444 million ($1,598 million in 1989). Likewise, had the tax reductions and direct payments due to the sales tax credit been reported as expenditures, gross total expenditure and personal tax revenue would have increased respectively by $542 million ($286 million in 1989). Finally, had the tax reductions due to the investment tax credit been reported as expenditures, gross total expenditure and personal and corporate tax revenue would have increased respectively by $160 million ($160 million in 1989).

6. Presentation of Expenditure by Standard Object

Expenditure on the Statement of Revenue and Expenditure is reported by standard object in the following table:

Standard Object		(in millions of dollars) 1990	1989
(1)	Personnel	16,653	15,192
(2)	Transportation and communications	1,970	1,640
(3)	Information	30	234
(4)	Professional and special services	2,701	2,142
(5)	Rentals	843	831
(6)	Purchased repair and maintenance	1,392	1,206
(7)	Utilities, materials and supplies	2,351	2,305
(8)	Construction and/or acquisition of land, buildings and works	1,020	884
(9)	Construction and/or acquisition of machinery and equipment	3,199	3,293
(10)	Transfer payments	69,455	67,206
(11)	Public debt charges	38,821	33,183
(12)	Other subsidies and payments	7,719	8,002
	Total gross expenditure	146,154	136,118
(13)	*Less:* revenue credited to the votes	2,463	2,204
	gross revenue of consolidated Crown corporations	988	896
	Total net expenditure	142,703	133,018

Details can be found in Table 5, Section 1 of Volume II (Part I) of the Public Accounts.

7. Transfer Payments and Other Program Expenditures

i. Transfer payments

The Government makes transfer payments to persons, other levels of government, enterprises and non-profit institutions, and international organizations and foreign countries.

Payments to persons essentially constitute an income security framework. Individuals are provided with assistance because of their age (Old Age Security and Family Allowance), because they are temporarily unemployed (Unemployment Insurance), or for other specific purposes.

Payments to other levels of government encompass numerous transfer programs operated by the federal Government under various statutory authorities. The programs are both general and specific in purpose, and include equalization payments and payments for health care, education, and grants in lieu of taxes.

Payments to enterprises include agricultural subsidies for freight, grain storage, oil and gas subsidies for offshore development, incentives, oil import compensation, and freight rate subsidies to railway and transportation companies under various statutory acts.

Payments are made to international organizations that provide development assistance, military protection, and satellite communications. Payments to foreign countries are for official development assistance in the purchase of goods and services. As well, food aid payments are made to international institutions for the benefit of recipients in developing countries.

Payments to non-profit institutions are to universities in aid of research, to non-profit organizations for research and development, and to various national organizations.

The following tables present a summary of transfer payments as classified in the Statement of Revenue and Expenditure and by class of recipients:

	(in millions of dollars)	
Expenditures	1990	1989
Major transfers and subsidy payments	54,981	51,980
Transfers and subsidy payments included in other program expenditures	14,474	15,226
Total	69,455	67,206

	(in millions of dollars)	
Class of recipients	1990	1989
Persons	36,402	34,146
Provinces, territories and municipalities	25,420	24,326
Subsidies and capital assistance to enterprises	3,338	4,235
International organizations and foreign countries	2,629	2,795
Non-profit institutions and organizations	1,666	1,704
Total	69,455	67,206

Details can be found in Tables 4.4 and 4.5 in Section 4 of this volume and in Section 7 of Volume II (Part II) of the Public Accounts.

ii. Other program expenditures

The following table presents, by organisations, major components included in total other program expenditures:

	(in millions of dollars)	
Organisations	1990	1989
Defence	11,452	11,026
External affairs and aid	3,784	3,818
Indian Affairs and Northern Development	3,370	3,083
Transport	3,229	3,315
Employment and Immigration	3,184	2,908
Agriculture	2,812	3,300
Public Works	2,740	2,631
Industry, Science and Technology	2,651	2,559
Solicitor General	2,163	2,009
Other	13,517	13,220
Total	48,902	47,869

8. Accumulated Deficit

In accordance with its stated accounting policies, revenues and expenditures of certain specified purpose accounts and Crown corporations are included in the revenue and expenditure of the Government. However, enabling legislation requires that the revenues of specified purpose accounts be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must, in accordance with enabling legislation, be met through future revenue of these specified purpose accounts. The table below presents the balances of these specified purpose accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	1990	1989
Accumulated deficit excluding consolidated accounts	360,315	330,777
Consolidated specified purpose accounts—		
Unemployment Insurance Account	–971	27
Canadian Ownership Account	–3,565	–3,565
Western Grain Stabilization Account	1,164	1,410
Crop Reinsurance Fund	131	35
Agriculture Commodities Stabilization Accounts	161	–94
Accrued expenditure of the Crop Reinsurance Fund	502	347
Accrued expenditure of the Unemployment Insurance Account	513	509
Other specified purpose accounts	–198	–178
	–2,263	–1,509
Consolidated Crown corporations—		
Reversal of allowance for valuation	–200	–200
Retained earnings	109	–103
	–91	–303
Accumulated deficit	357,961	328,965

Details of the consolidated accounts can be found in Section 5 of this volume.

9. Enterprise Crown Corporations

As disclosed in Note 1(ii), the assets, liabilities, revenues and expenses reported in the separate financial statements of enterprise Crown corporations are not consolidated in the Government's financial statements. Loans and investments in enterprise Crown corporations are accounted for by the cost method.

The following tables separately summarize the assets, liabilities, revenues and expenses of the enterprise Crown corporations. All identified transactions and balances between the enterprise Crown corporations and the Government have been reported in the tables.

The tables present the financial transactions and results of operations of the enterprise Crown corporations in accordance with their respective accounting policies. Most enterprise Crown corporations follow generally accepted accounting principles (GAAP) used by private sector companies. One significant difference between GAAP and the Government's basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written off over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition. For those enterprise Crown corporations whose year-end is March 31, the data are based on audited financial statements. For those corporations having other year-ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with their most recent audited financial statements.

The corporate financial statements of each enterprise and other consolidated Crown corporation are reproduced in Volume III.

i. Assets and Liabilities

(in millions of dollars)

	1990		1989	
	Government as reported	Enterprise Crown corporations	Government as reported	Enterprise Crown corporations
Assets				
Financial				
Outside parties	23,798	32,506	26,245	32,382
Government and Crown corporations	17,677	23,515	18,337	21,502
Total financial assets	41,475	56,021	44,582	53,884
Physical assets and deferred charges		17,371		18,842
Total assets	41,475	73,392	44,582	72,726
Liabilities				
Outside parties				
Borrowings	271,316		254,921	
Agents		16,708		15,001
Non-agents		1,716		1,715
Bank of Canada notes in circulation and amounts owing to depositors		22,460		21,077
Other liabilities	101,324	7,781	94,061	7,390
Government and Crown corporations	26,796	14,805	24,565	17,046
Total liabilities	399,436	63,470	373,547	62,229
Net assets/liabilities (–)	–357,961	9,922	–328,965	10,497
Contingent liabilities	19,000	515	9,447	403

Details can be found in Section 6 of this volume

ii. Revenues and Expenditures/Expenses

(in millions of dollars)

	1990		1989	
	Government as reported	Enterprise Crown corporations	Government as reported	Enterprise Crown corporations
Revenue				
Outside parties	[illegible]	[illegible]	102,888	19,275
Government and Crown corporations	[illegible]	[illegible]	4,279	3,890
Total revenues	117,158	24,486	107,167	23,165
Expenditures/Expenses				
Outside parties	141,750	[illegible]	130,969	18,312
Government and Crown corporations	4,404	2,270	5,149	2,431
Total expenditures/ expenses	146,154	22,000	136,118	20,743
Deficit (-)/net income for the year[1]	–28,996	2,486	–28,951	2,422
Other net changes in equity				
Outside parties		–2,385		–110
Government and Crown corporations		–676		–2,030
Change in net assets/ liabilities (-) for the year	–28,996	–575	–28,951	282
Net assets/liabilities (-) beginning of year	–328,965	10,497	–300,014	10,215
Net assets/liabilities (-) end of year	–357,961	9,922	–328,965	10,497

Details can be found in Section 6 of this volume

[1] Of the net income of Crown corporations, $2,402 million ($2,009 million in 1989) has been remitted to the Government and is included in revenue and the deficit.

In 1989-90, 14,343 common shares having a par value of $1,434.3 million were surrendered by the Government to Petro-Canada for cancellation. The surrender was authorized by the Government by PC 1990-302 dated February 21, 1990. The reduction in share capital due to the cancellation of the shares by Petro-Canada was offset by an increase in corporate retained earnings. This increase was used to absorb the effects of a write-down in book value of Petro-Canada's net assets resulting from the adoption of the successful efforts method of accounting. The Government believes that the change in accounting method does not indicate an impairment in the market value of Petro-Canada. As a consequence, and because the Government continues to own 100% of the Corporation, no adjustment has been made in 1989-90 to the net recorded value of the Government's investment in Petro-Canada.

10. International Development Assistance—Loans, Subscriptions, Contingent Liabilities and Commitments

i. Loans to developing countries

Included in loans to National governments of $3,495 million ($4,191 million in 1989) are loans to developing countries of $2,369 million ($3,048 million in 1989). These loans arise from agreements signed with developing countries before April 1, 1986, are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. All loans disbursed after April 1,1986 have been treated as budgetary expenditures. The balances outstanding at March 31, grouped by term, are:

Original term	Grace period before repayment commences	Interest rate	(in millions of dollars) 1990	1989
17 years	7 years	*		1
20 years	5 years	5%	25	27
25 years	5 years	6%		1
30 years	7 years	3%	163	167
35 years	5 years	*	2	2
40 years	10 years	*	1	1
50 years	10 years	*	2,128	2,799
53 years(1)	13 years	*	42	42
55 years(1)	15 years	*	8	8
			2,369	3,048

* Interest-free.

(1) Rescheduled loans.

These loans, by their terms, confer financial benefits on the recipients and have been fully provided for in the allowance for valuation. Details can be found in Section 6 of this volume.

ii. Subscriptions and loans to international organizations

Included in loans, investments and advances--International organizations of $4,666 million ($4,621 million in 1989) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of $4,007 million ($4,014 million in 1989) which are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to those described in sub-section i. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or on withdrawal therefrom. Details can be found in Section 6 of this volume.

Loans, investments and advances--International organizations are presented net after deduction of notes payable of $1,882 million ($1,907 million in 1989), including $1,852 million ($1,852 million in 1989) of notes payable to the aforementioned Association and institutions. The notes are non-interest bearing, are non-negotiable, but are payable on demand, although they are normally encashed over periods of up to seven years, according to the financial requirements of the institutions.

Included in the allowance for valuation is an amount of $2,155 million ($2,162 million in 1989) equal to the net position of the Government vis-à-vis these institutions.

iii. Contingent liabilities and commitments

The Government of Canada has entered into agreements with certain international organizations and other sovereign nations under which it commits to disburse funds in future years for specified purposes. Included in this type of commitment are lines of credit issued to international development institutions that may be drawn upon to finance future lending, as well as loans to national governments that have been approved by Parliament but not yet disbursed. These commitments amounted to $1,676 million at March 31, 1990 ($1,776 million at March 31, 1989). In addition, the Government has contingent liabilities relating to subscriptions it has made to purchase additional shares of certain international development institutions when requested by these institutions. These contingent liabilities amounted to $12,730 million at March 31,1990 ($11,686 million at March 31, 1989).

Details on international development assistance commitments and contingent liabilities can be found in Section 6 of this volume. Contractual commitments related to fixed assets, purchases, operating leases and capital leases are discussed separately in Note 15. Note 17 discloses additional contingent liabilities of the Government of Canada as at March 31, 1990.

11. Gold

Included in International reserves held in the Exchange Fund Account of $15,393 million ($17,422 million in 1989) are Canada's gold holdings of 15.92 million fine ounces with a recorded value of $848 million (17.018 million fine ounces with a recorded value of $919 million in 1989).

Gold is valued at the Canadian dollar equivalent of 35 Special Drawing Rights (SDRs) per fine ounce, which approximates its cost in foreign currency terms. At March 31, 1990, the Canadian dollar equivalent of 35 SDRs was $53.25 per fine ounce ($53.99 per fine ounce in 1989). The SDR is a unit of account used by the International Monetary Fund and is valued in terms of a "basket" of five major currencies.

Alternative bases of valuation could be used to value gold. On a market value basis ($430.96 per fine ounce in 1990, $456.97 in 1989), the recorded value would have been $6,861 million ($7,777 million in 1989). On the basis of estimated average cost in Canadian dollars at historical rates of exchange $36.91 per fine ounce in both 1990 and 1989, the recorded value would have been $588 million ($628 million in 1989). Further details can be found in the financial statements of the Exchange Fund Account, included in Section 9 of this volume.

12. Canada Pension Plan

Under existing legislation, benefits and costs incurred in the administration of the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of contributions not immediately needed for benefits and costs. Although the Canada Pension Plan was established under federal legislation, the Plan is under the joint control of the Government and the provinces. Any province or group of provinces having 1/3 of the population of Canada can veto any amendment to the Canada Pension Plan that affects the level of contributions or benefits. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $39,445 million at March 31, 1990. Therefore, in accordance with the accounting policies of the Government, the revenues and expenditures of the Plan have not been reported with those of the Government.

In 1990, revenues of the Canada Pension Plan Account were $11.5 billion ($10.2 billion in 1989) and expenditures were $9.6 billion ($8.6 billion in 1989). The balance of the Canada Pension Plan Account is $39.4 billion at March 31, 1990 ($37.6 billion at March 31, 1989). Funds in excess of estimated current operating requirements ($36.5 billion at March 31, 1990; $35.1 billion at March 31, 1989) are available for investments in securities of the provinces, territories and of the Government, on the basis of contributions from the jurisdiction to total contributions to the Account.

A long-term funding objective of approximately two years of benefits has been set for the Plan by the establishment of a 25 year schedule of contribution rates starting January 1, 1987. The first 5 years require an annual .2 percentage points shared increase to the initial employer-employee contribution rate of 3.6% of contributory earnings. Contribution rates for the 20 subsequent years involve shared increases of .15 percentage points and are subject to quinquennial federal-provincial reviews. The financial statements of the Account are reproduced in Section 7 of this volume.

13. Superannuation Accounts

The Superannuation accounts liability includes the related specified purpose accounts as well as a supplementary allowance (described in Note 3) used to record any shortfall in the benefit obligations as determined on an actuarial basis.

The Government sponsors defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police (RCMP).

Basic pensions are mostly based on the best 6 years average earnings and are accrued at the rate of 2 percent of average salary per year of service. Benefits are limited, the maximum being seventy percent of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living under authority of the Supplementary Retirement Benefits Act.

The employee contribution for these basic benefits is 6 1/2 % of pay, less contributions to the Canada or Quebec Pension Plan. In addition, employees contribute 1% of pay towards indexing. For basic benefits, the employer matches the prior year's employee contributions for members of the Public Service, and contributes 1.8 and 2 times current year's contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively. Indexation contributions are matched.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. The pension obligations for Crown corporations covered by the Public Service Superannuation Act are limited to matching their employees' contributions; any actuarial deficiency is borne by the Government.

Contributions are credited to the superannuation accounts. The basic superannuation accounts earn interest at rates that are based on the Government of Canada long-term bond rates. The interest rate earned by the basic accounts was about 11% in both 1990 and 1989. The indexation account is credited with interest based on five year Government of Canada bond rates. The rate in 1990 was 9.8% (9.6% in 1989).

Pension obligations exist with respect to several other pension plans. The most significant of which cover all members of Parliament and federally appointed judges.

All basic pension plans are valued on an actuarial basis. The indexing element of the Government's pension plan is valued in its accounts on a pay as you go basis with a supplementary allowance used to record any shortfall as determined on an actuarial basis.

As required under the Public Pensions Reporting Act, actuarial valuations are performed triennially using the projected benefit method prorated on services. The most recent actuarial valuation for each plan was prepared and tabled as follows: Public Service Pension Plan was as at December 31, 1986, the Canadian Forces was as at December 31, 1987, the Royal Canadian Mounted Police, the Federally appointed Judges and the Members of Parliament retiring allowances was as at December 31, 1985. The accrued benefit obligations are determined on an actuarial basis and incorporate management's best estimates of future economic events, such as inflation rates, interest rates and wages and salary increases. The expected long-term inflation rate beginning in 8 years is 3.5%.

The following table discloses pension and related interest costs charged to expenditure in 1989-90.

	(in millions of dollars)				
	Public Service	Canadian Forces	Royal Canadian Mounted Police	1990 Total	1989 Total
Employer contributions	517	300	79	896	903
Indexation	561	376	29	966	899
Interest credited to Accounts	3,744	2,255	374	6,373	5,748[1]
	4,822	2,931	482	8,235	7,550

[1] Interest on pension accounts is stated, where applicable, net of amortization of actuarial deficiencies. Interest charged to the public debt represents the total of the two amounts.

Details of the Accounts are reproduced in Section 7 of this volume.

The pension expenditure is included in the Statement of Revenue and Expenditure as a component of other program expenditures. The pension interest expenditure is included in the public debt expenditure.

The Government promises to meet all superannuation obligations arising from it's sponsored plans but separate funds are not maintained.

14. Unmatured Debt

The following table presents interest rates and maturity of debt issues by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Notes and loans	Canada bills	
Maturing date(s)	Canadian	Foreign currencies expressed in Canadian $	Canada savings bonds[1]	Canada Pension Plan non-marketable bonds	Treasury bills	Foreign currencies expressed in Canadian $	Foreign currencies expressed in Canadian $	Total
1991	10,651	479	3,808	5	118,550	156	1,446	135,095
1992	13,155		4,274	6				17,435
1993	10,123	807	5,540	7		21		16,498
1994	12,991	582	3,429	8				17,010
1995	13,401			9				13,410
1996/2000	28,204	2,260	15,662	62				46,188
2001/05	19,548		8,216	92				27,856
Subsequent	19,609			2,883				22,492
	127,682	4,128	40,929	3,072	118,550	177	1,446	295,984
Less: Government's holdings of unmatured debt	149	76	1,197					1,422
	127,533	4,052	39,732	3,072	118,550	177	1,446	294,562
Effective average annual interest rate	10.57	7.48	10.5	10.03	12.32	5.53	8.2	11.2
Range of interest rates	3-18	4.375-10.125	10.5	6.75-17.51	6.8-13.59	5.125-8.5	7.9-10.03	3-18

[1] Canada savings bonds are redeemable on demand.

Foreign currency amounts are translated to the Canadian dollar equivalent at year end. At year end, foreign currency borrowings included the following:

	(in millions of dollars)		
	1990	1990	1989
Currency	Face value	Canadian $ equivalent	Canadian $ equivalent
United States dollars	3,187	3,726	5,234
Deutsche marks			126
Swiss francs	400	312	502
Japanese yens[1]		1,713	2,553
		5,751	8,415

[1] The 1990 and 1989 Canadian $ equivalent is comprised of the conversion of Yen debt 140,000 million and 1,086 million U.S. dollar swap risks.

The Government has entered into interest rate and currency swap agreements to facilitate management of the risks associated with its interest rate and foreign currency exposure. An interest rate swap agreement involves the making of interest payments on a variable rate basis against an assumed principal for the duration of the original issue. A currency swap agreement is an exchange of debt into another currency until maturity, when repayment is made in the original currency.

Substantially all the debt of the Government is issued at fixed rates. However at March 31, 1990, the Government had interest swap agreements of U.S.$950 million and CDN$3,850 million in notional principal. Under these agreements which expire between 1990 and 1999, fixed interest rate commitments have been converted to variable rates (tied to LIBOR or Banker's Acceptance).

The Government has also entered into currency swap agreements thereby converting future exchange risks of 180,000 million Yen debt to U.S. $1,086 million debt.

The interest to be paid or interest received on all swap transactions is recorded as part of the public debt in the Statement of Revenue and Expenditure.

15. Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee it is considered a capital lease. All other leases are classified as operating leases. Contractual commitments can be classified into four categories: fixed assets, purchases, operating leases and capital leases.

All contractual commitments of $100 million or more per project are reported in the case of fixed assets, purchases and operating leases. In the case of capital leases, all capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported.

The Government's commitments with respect to international development assistance are discussed separately in Note 10 (iii).

The following amounts represent contractual commitments including those of consolidated Crown corporations where indicated at March 31, 1990 which will result in substantial outlays in future years.

i. Fixed assets, purchases and operating leases

	(in millions of dollars)			
	1990		1989[1]	
	Total estimated cost	Outstanding commitment	Total estimated cost	Outstanding commitment
Fixed assets	14,414	5,176	18,112	5,629
Purchases[2]	1,057	517	840	108
Operating leases[2]		381		
Total	15,471	6,074	18,952	5,737
Outstanding commitment by year:				
1991		2,026		1,656
1992		1,314		1,465
1993		771		878
1994		424		517
1995		387		345
1996/2000		1,152		876
		6,074		5,737

Details can be found in Section 11 of this volume.

[1] Figures for 1989 are for one year increments for 1990 to 1994 and for increments of 5 years for 1995 to 1999.

[2] Includes contractual commitments of consolidated Crown corporations.

ii. Capital leases

	(in millions of dollars)	
	1990	1989[1]
Scheduled minimum lease payments to be made in:		
1991	66	67
1992	64	66
1993	64	64
1994	64	64
1995	64	64
1996/2000	318	318
2001/05	318	318
2006/10	322	328
2011/15	284	311
2016/20	178	181
2021/25	44	72
Total commitments under capital lease arrangements – minimum lease payments	1,786	1,853
Less: imputed interest	1,242	1,306
executory costs	1	2
Net commitments under capital lease arrangements	543	545

Details can be found in Section 11 of this volume.

[1] Figures for 1989 are for one year increments for 1990 to 1994 and for increments of 5 years for 1995 to 2024.

16. Insurance Programs

Three Crown corporations operate insurance programs as agents of Her Majesty. The insurance programs are intended to operate on a self-sustaining basis but in the event that such corporations do not have sufficient funds to meet their obligations, the Government provides the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in its financial statements for these insurance programs.

The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits with member banks and trust and loan companies for up to $60,000 per depositor per institution. Total insured deposits at March 31, 1990 were $233,022 million ($245,123 million at March 31, 1989). The CDIC registered a profit for the twelve month period ended March 31, 1990 of $174 million ($74 million in 1989). The deficiency of the CDIC's Deposit Insurance Fund at March 31, 1990 was $888 million ($1,062 million at March 31, 1989). The deficiency has been funded in part by loans from the Government of $1,375 million at March 31, 1990 ($1,695 million at March 31, 1989). Amendments to the CDIC Act effective June 30, 1987, allow for premium levels to be set by the Governor in Council, at amounts not to exceed 1/6 of 1% of insured deposits. Other amendments allow for premium surcharges in risk situations and raise the loan limits from the Consolidated Revenue Fund from $1.5 billion to $3 billion. The Government is of the opinion that, based on current information, this restructuring will allow CDIC, over time, to eliminate its deficiency without budgetary support from the Government.

The Canada Mortgage and Housing Corporation administers the Mortgage Insurance Fund (MIF). The MIF provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 1990 was $49,830 million ($45,600 million at March 31, 1989). The MIF had income for the year ended March 31, 1990 of $165 million ($179 million in 1989). The surplus of the MIF at March 31, 1990 was $83 million ($82 million deficiency at March 31, 1989). Budgetary financial assistance is provided by the Government only to the extent that internally generated funds are insufficient to support cash outflows. In this regard, the MIF's recent excess of receipts over disbursements has resulted in investments in securities of $568 million at March 31, 1990 ($511 million in 1989).

The Export Development Corporation provides export and foreign investment insurance for the purpose of facilitating and developing export trade. Insurance in force at March 31, 1990 was $4,326 million ($3,496 million in 1989). The Corporation's premium revenues have been adequate to provide for the full costs of claims experienced to date and to establish an allowance for possible future claims based on past claims experience.

This information has not been audited since the information provided is derived from interim financial statements of the three corporations. The most recent annual financial statements of these corporations and their insurance funds can be found in Volume III of the Public Accounts. Details of the transactions for these three insurance programs for the year ended March 31, 1990 can be found in Section 11 of this volume.

17. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occurs or fails to occur. The contingent liabilities of the Government consist of explicit guarantees and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The Government has 6 comprehensive native land claims under negotiation which is the maximum number that may be negotiated at any one time. Two of these claims are awaiting ratification and one has been agreed to in principle. Should all 3 be ratified and the legislation for the settlement thereof be enacted, the Government of Canada would be liable to pay financial compensation of $1.4 billion which would come due and payable over a number of years. In addition to the compensation payments, the settlement of these 3 claims would lead to implementation costs, estimated to be $600 million, over the next ten years.

An additional 19 comprehensive native claims have been validated and are awaiting negotiation. A total of 72 specific native claims were also at various stages of the negotiation process as at March 31, 1990. A further 203 specific claims were under review to determine their acceptability for negotiation pursuant to the provisions of the policy on specific claims. The amount of claims for land, financial and other benefits cannot be determined, therefore no amount for such claims is included in contingent liabilities. Failure to reach an acceptable agreement could lead to future litigation cases which would then be reported as contingent liabilities.

The Government's contingent liabilities with respect to international development assistance are discussed separately in Note 10 (iii).

The contingent liabilities of the Government including those of consolidated Crown corporations as at March 31, 1990 amounted to $19,000 million and are summarized in the following table:

	(in millions of dollars)	
	1990	1989
i Explicit guarantees by the Government:		
Borrowings by non-agent Crown corporations	[redacted]	(1)
Borrowings by other than Crown corporations	[redacted]	4,902
Insurance programs of the Government	[redacted]	1,427
Other explicit guarantees (2)	[redacted]	161
ii Pending and threatened litigation (3)	[redacted]	2,751
iii Comprehensive Native Land Claims (4)	[redacted]	
iv Consolidated Crown corporations	[redacted]	206
	[redacted]	9,447

Details can be found in Section 11 of this volume.

(1) Less than $500,000.

(2) A letter of comfort has been issued with respect to credit grain sales by the Canadian Wheat Board. The letter states that the Government will assume responsibility for the liabilities arising from defaults in payments by countries purchasing Canadian grain on credit. Receivables under this guarantee amounted to approximately $4.2 billion at March 31,1990 ($3.7 billion in 1989).

(3) Includes $7.7 billion ($1.5 billion in 1989) related to native statutory and treaty obligations. This amount represents plaintiffs' claims in 73 (60 in 1989) litigation cases. There are another 120 (120 in 1989) similar cases, for which amounts are not stated in the claims, and for which it is not possible to determine the amounts of contingent liabilities.

(4) As indicated in the narrative above, there are three comprehensive land claims awaiting ratification:

	(in millions of dollars)	
Council for Yukon Indians	248	
Dene Nation and Métis Association	504	
Tungavik Federation of Nunavut	612	1,364
Implementation costs related to the above claims		600
		1,964

In 1989, no comprehensive land claims had been ratified or agreed to in principle. Three of these claims reached the final stages of negotiations in 1990 and accordingly, the comparative figure for 1989 is nil.

OPINION OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the statement of assets and liabilities of the Government of Canada as at March 31, 1990 and the statements of revenue and expenditure, accumulated deficit, changes in financial position and transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present fairly the financial position of the Government of Canada as at March 31, 1990 and the results of its operations, the changes in its financial position and its financial requirements for the year then ended in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements applied, after giving retroactive effect to the changes in accounting policies as explained in Note 3, on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this opinion are included in my observations in Chapter 2 of my annual Report to Parliament.

Kenneth M. Dye

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 3, 1990

SECTION 3

1989-90
PUBLIC ACCOUNTS

Budgetary Revenue

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Non-tax revenue	3.9

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax amounts which affect the annual surplus or deficit of the Government of Canada. Revenue is reported net of refunds, and excludes amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

The Government generally reports tax revenue in the year in which it is received and excludes taxes collected on behalf of provinces and territories and taxes receivable. Refunds are allocated to the year in which the obligations for refund, as determined by the completion of manual assessment and commencement of the mechanical processing cycle, occur.

Tax revenue for a fiscal year includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31st and amounts received in federal government offices by March 31st, but not deposited until April or not credited to the Receiver General until April. Tax revenue also includes amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

The main factors affecting the flow of tax revenue are variations in economic conditions, changes in statutory tax rates, and changes in the base upon which the statutory tax rates are applied and taxes are calculated. Although a taxpayer's income tax liability relates to a taxation year, advance collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, sales and excise taxes and duties are received on a regular basis throughout the year.

The issue of timing for the purposes of accounting and recording of revenues and related receivables in a government environment has been a subject of debate for many years. Should revenue be recognized when cash is received (on a cash basis), or should it be recognized in the period in which the transaction occurred that gave rise to the revenue (on an accrual basis)? In the past, the Government has generally reported revenues, both tax and non-tax, on a cash basis, given the recognized difficulties in reporting tax revenues on an accrual basis. However, following the release of recommendations of the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants, the Government has decided to record non-tax revenues on an accrual basis.

With the release of these Public Accounts, the basis for recording non-tax revenue has been changed to an accrual basis. Non-tax revenue is now recorded in the fiscal year in which the transactions or events occurred that gave rise to the revenue rather than in the year of receipt of the amounts.

Revenue by Main Classification and Source

Chart A presents the total net revenue from outside parties by main classification for the current fiscal year while Chart B compares the total net revenue from outside parties for the last five fiscal years.

CHART A
TOTAL NET REVENUE FROM OUTSIDE PARTIES BY MAIN CLASSIFICATION

(in millions of dollars)

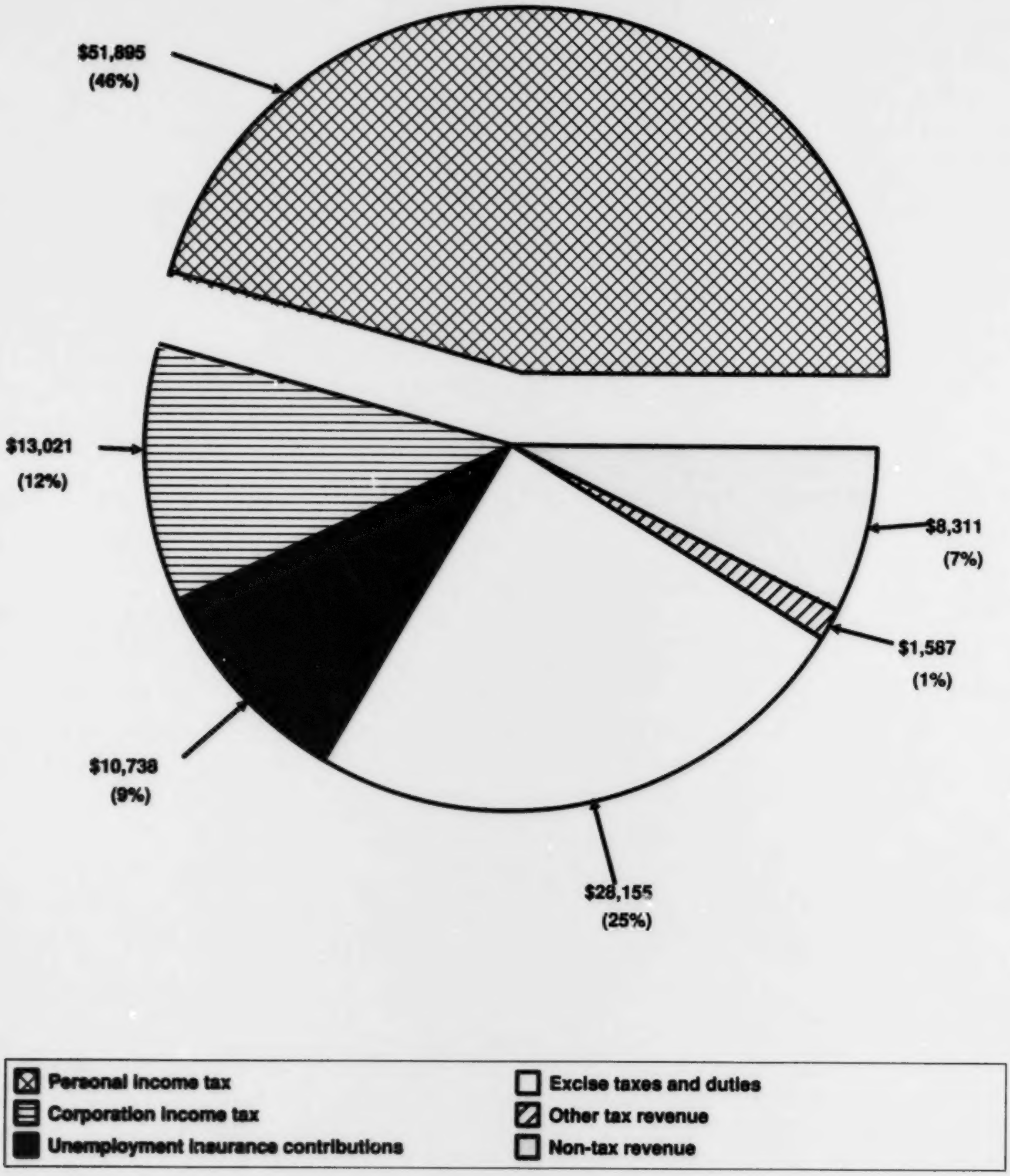

CHART B
TOTAL NET REVENUE FROM OUTSIDE PARTIES
(in billions of dollars)

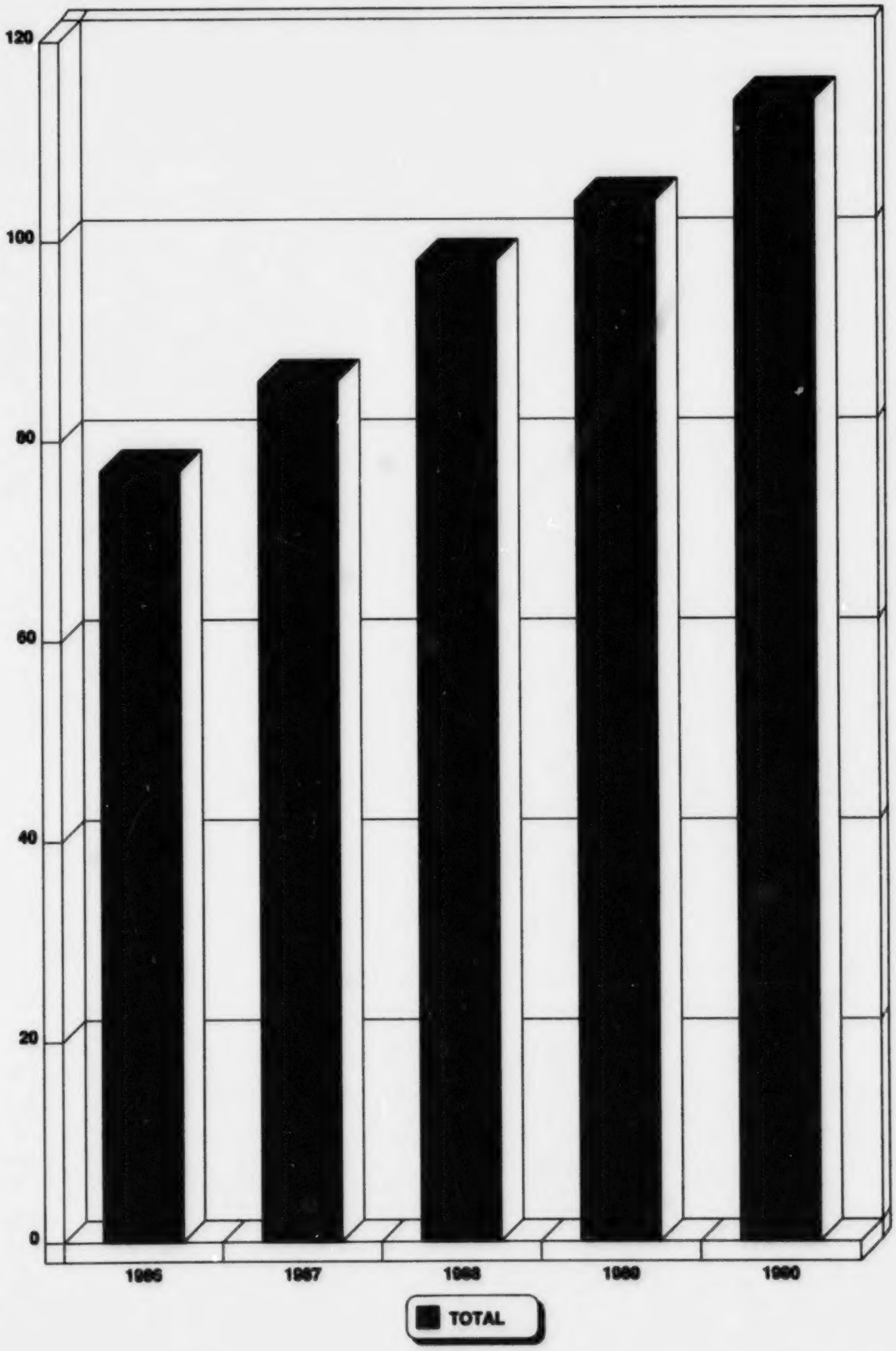

Table 3.1 presents revenue by main classification and source on both a gross and net basis and segregates revenue internal to the Government from revenue from outside parties. The difference between gross and net revenue is revenue credited to appropriations and revenue of consolidated Crown corporations.

In this table, revenue from outside parties represents revenue from organizations and individuals outside the Government of Canada as a reporting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the reporting entity. The Govern-

TABLE 3.1

REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1989-90								
	Gross revenue				Revenue credited to appropriations		Net revenue		
	From outside parties[2]	Internal to the Government	Total	Consolidated Crown corporations[4]	From outside parties	Internal to the Government	From outside parties[2]	Internal to the Government	Total
Tax revenue—									
Income tax—									
Personal	51,895		51,895				51,895		51,895
Corporation	13,021		13,021				13,021		13,021
Unemployment insurance contributions	10,738		10,738				10,738		10,738
Non-resident	1,361		1,361				1,361		1,361
	77,015		*77,015*				*77,015*		*77,015*
Excise taxes and duties—									
Sales tax	17,672	97	17,769				17,672	97	17,769
Customs import duties	4,587	4	4,591				4,587	4	4,591
Excise duties	2,130		2,130				2,130		2,130
Other	1,789		1,789		494		1,295		1,295
	26,178	*101*	*26,279*		*494*		*25,684*	*101*	*25,785*
Energy taxes—									
Excise tax—Gasoline	2,154		2,154				2,154		2,154
Petroleum and gas revenue tax	57		57				57		57
Excise tax—Aviation gas and diesel fuel	260		260				260		260
Natural gas and gas liquids tax									
Oil export charges	(1)		(1)				(1)		(1)
Petroleum compensation charge	1		1		1				
Canadian Ownership special charge									
	2,472		*2,472*		*1*		*2,471*		*2,471*
	28,650	*101*	*28,751*		*495*		*28,155*	*101*	*28,256*
Other tax revenue	226		226				226		226
Total tax revenue	105,891	101	105,992		495		105,396	101	105,497
Non-tax revenue—									
Return on investments, Table 3.2	5,967	9	5,976	88	29		5,850	9	5,859
Proceeds from sales	422	285	707		206	274	216	11	227
Refunds of previous years' expenditure	551	8	559		4		547	8	555
Privileges, licences and permits	587	3	590		242		345	3	348
Services and service fees	1,400	3,028	4,428		1,215	3,023	185	5	190
Domestic coinage	355		355				355		355
Miscellaneous non-tax revenue	1,985	110	2,095	900	272	61	813	49	862
	5,300	*3,434*	*8,734*	*900*	*1,939*	*3,358*	*2,461*	*76*	*2,537*
Total non-tax revenue	11,267	3,443	14,710	988	1,968	3,358	8,311	85	8,396
Total revenue[3]	117,158	3,544	120,702	988	2,463	3,358	113,707	186	113,893

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(1) Less than $500,000.

(2) Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

(3) Additional details are provided in Table 6 in Section 1 of Volume II (Part I).

(4) In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

ment of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total net revenue" represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government. "Total gross revenue" is derived by adding to "Total net revenue" "Revenue credited to appropriations" and revenue of consolidated Crown corporations.

1988-89								
Gross revenue				Revenue credited to appropriations		Net revenue		
From outside parties[2]	Internal to the Government	Total	Consolidated Crown corporations[4]	From outside parties	Internal to the Government	From outside parties[2]	Internal to the Government	Total
46,026		46,026				46,026		46,026
11,730		11,730				11,730		11,730
11,268		11,268				11,268		11,268
1,578		1,578				1,578		1,578
70,602		*70,602*				*70,602*		*70,602*
15,645	99	15,744				15,645	99	15,744
4,521	6	4,527				4,521	6	4,527
1,453		1,453				1,453		1,453
2,005		2,005		499		1,506		1,506
23,624	*105*	*23,729*		*499*		*23,125*	*105*	*23,230*
2,174		2,174				2,174		2,174
105		105				105		105
369		369				369		369
–1		–1				–1		–1
2		2		2				
–1		–1				–1		–1
2,648		*2,648*		*2*		*2,646*		*2,646*
26,272	*105*	*26,377*		*501*		*25,771*	*105*	*25,876*
265		265				265		265
97,139	105	97,244		501		96,638	105	96,743
5,654	7	5,661	85	22		5,547	7	5,554
328	283	611		185	270	143	13	156
384	12	396		1		383	12	395
532	3	535		223		309	3	312
1,344	2,663	4,007		1,128	2,659	216	4	220
110		110		2		108		108
1,676	235	1,911	811	142	193	723	42	765
4,374	*3,196*	*7,570*	*811*	*1,681*	*3,122*	*1,882*	*74*	*1,956*
10,028	3,203	13,231	896	1,703	3,122	7,429	81	7,510
107,167	3,308	110,475	896	2,204	3,122	104,067	186	104,253

Budgetary Revenue in 1989-90

Total net budgetary revenue from outside parties increased by 9.2% or $9,639 million, to $113,707 million in 1989-90. Tax revenue, which accounts for 93% of total revenue, increased by $8,757 million or 9.1%, while non-tax revenue increased by $882 million or 11.8%.

Tax Revenue

The growth in tax revenue reflects a combination of factors. The continued strength in the underlying tax bases, especially personal income, which accompanied the growth in economic activity throughout 1989, was the prime factor underlying the increase in tax revenue. In addition, fiscal and cash management initiatives introduced in past budgets, particularly the introduction of the Large Corporations Tax, the increase in the personal income surtaxes, and the January 1990 initiatives to accelerate the remittance of income taxes contributed to the increase in tax revenue.

Personal Income Tax

The personal income tax is levied on personal income under the provisions of the Income Tax Act. Personal income tax continues to be the largest source of Government revenue, accounting for almost 46% of total budgetary revenue in 1989-90. It amounted to $51,895 million, an increase of 12.8%, and accounted for more than 61% of the increase in total budgetary revenue.

The increase in personal income tax revenue in 1989-90 was largely due to the strength of the economy, particularly personal income which, in 1989, grew by 9%. The increase in personal income, in turn, reflected the continued strength in employment and advances in wages and salaries.

The increase in personal income tax revenue also reflects the impact of the increases in the high-income and general surtaxes introduced in the April 1989 Budget to reduce the deficit. Dampening the overall impact of the strength in economic activity and the April 1989 Budget measures on personal income tax revenue was the effect of tax reform, introduced in 1988. Although tax reform was effective January 1, 1988, holding tables for source deductions were not changed until July 1, 1988 to reflect the new system, implying substantially larger refund payments in 1989-90 than in 1988-89. Partially offsetting the impact of the higher refunds, however, was the $1.0 billion one-time acceleration of source deduction remittances from large employers and quarterly instalments from individual taxpayers. Employers with average monthly remittances of $50,000 or more are now required to remit the tax withholdings from their employees up to four times per month, while the remittance of quarterly income tax instalment payments by individuals was accelerated from the end of the last month of each quarter to the 15th day of the last month of each quarter.

Corporation Income Tax

The corporation income tax is levied on corporation income under the provisions of the Income Tax Act. Corporation income tax collections amounted to $13,021 million in 1989-90, an increase of 11% from 1988-89. The growth in corporate tax revenue occurred despite the fact that corporate profits before taxes declined 13.4% relative to the previous year. The increase in corporate income tax revenue in 1989-90 is largely attributable to the impact of tax reform introduced in 1988 and the policy measures introduced in the April 1989 Budget.

As part of tax reform, corporate income tax rates were lowered and the tax base was substantially broadened. As a result, overall corporate tax revenues have increased as the impact of the base broadening measures more than offset that of the rate reductions. Capital cost allowance rates were decreased and the general investment tax credit has been eliminated. The earned depletion allowance has been phased-out. Many changes were also made to the taxation of financial institutions and life insurance companies. The inclusion rate applying to capital gains has been increased to three-fourths from one-half in 1987 and the use of other tax reductions has been limited — i.e. meals and entertainment expense deductibility, preferred share financing, leasing rules, etc.

In the April 1989 Budget, a new large corporations tax of 0.175% on capital employed in Canada in excess of $10 million was introduced effective July 1, 1989. In addition, the surtax on corporate income was modified and the remittance of corporate income tax instalments due after 1989 was accelerated.

Unemployment Insurance Contributions

Premiums from employers and employees are levied under the provisions of the Unemployment Insurance Act and are classified as part of budgetary revenue. In 1989-90, unemployment insurance premiums decreased 4.7%, to a level of $10,738 million. This decline is attributable to the reduction in the 1989 premium rate (the employee premium rate was reduced from $2.35 per $100 of insurable earnings in calendar year 1988 to $1.95 per $100 of insurable earnings in calendar year 1989). The overall impact of the decline in premium rates in 1989 was partly offset by the strength in employment and labour income, the impact of the acceleration initiative affecting the remittance of source deductions and the increase in premium rates in 1990 (the employee premium rate was increased to $2.25 per $100 of insurable earnings for calendar year 1990).

Non-Resident Income Tax

Non-resident income tax is levied on the income earned in Canada by non-residents under the provisions of the Income Tax Act. It is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents. It amounted to $1,361 million in 1989-90, a decrease of 13.8% from its year-earlier level. This decrease reflects extraordinarily large dividend payments made by Canadian companies to foreigners in 1988-89 and the impact of discretionary measures introduced in past budgets which extend the exemption for certain long-term government and corporate debt obligations.

Excise Taxes and Duties

Excise taxes and duties are collected under the Excise Tax Act and Customs Tariff Act. Excise taxes and duties totalled $28,155 million in 1989-90, an increase of 9.3% over 1988-89.

Sales tax

The sales tax, totalling $17,672 million in 1989-90, up 13% from that recorded in 1988-89, was the most important tax levied under the Excise Tax Act. The growth in sales tax revenue reflects the strength in consumer and business expenditures throughout 1989 and the impact of the increases in tax rates announced in the April 1989 Budget. More specifically, on June 1, 1989, the general manufacturers' sales tax rate was increased one-and-a-half percentage points to 13.5% and the telecommunication services and programming services rate went to 11% from 10%. The rate applying to construction materials and equipment was increased to 9% from 8% effective January 1, 1990 while the rate applicable to tobacco and alcohol taxes increased to 19% from 18% effective midnight April 28, 1990. This tax is to be replaced by the proposed Goods and Services Tax, effective January 1, 1991.

Customs import duties

Revenues from customs import duties, consisting mainly of ad valorem taxes on the importation of goods levied under the Customs Tariff Act, totalled $4,587 million in 1989-90, an increase of 1.5% over the previous fiscal year result. The outcome for 1989-90 for customs import duties is influenced by two offsetting factors: on one hand, there was positive growth in the tax base which served to increase revenue while on the other hand, the phase-out, starting January 1, 1989, of all bilateral tariffs under the Canada-U.S. Free Trade Agreement served to reduce customs import duties revenue.

Other excise taxes and duties

Excise duties are levied on alcoholic beverages (other than wines) and tobacco products. In addition to tobacco products, excise taxes are imposed on other items such as jewelry, passenger vehicle air conditioners and telecommunications programming services — i.e. television cable rental and pay television. Other excise taxes and duties revenue amounted to $3,425 million in 1989-90, up 15.7% from its previous year's level. The increase is largely attributable to the impact of policy changes introduced in the April 1989 Budget — i.e. increases in the excise taxes on telecommunications programming services, manufactured tobacco products and in the excise duties on cigarettes, beer and alcoholic beverages.

Energy taxes

Energy taxes primarily include the excise tax on gasoline and aviation gas and diesel fuel. Prior to the elimination of the National Energy Program, energy taxes also included the petroleum and gas revenue tax, the natural gas and gas liquids tax, oil export charges, the petroleum compensation charge, and the Canadian Ownership Special Charge. Energy tax revenue amounted to $2,471 million in 1989-90, a decrease of 6.6% relative to last year's result. During 1989-90, the excise tax on gasoline and aviation gasoline was increased by 1-cent-per-litre, midnight April 28, 1990 and by a further 1-cent-per-litre on January 1, 1990. An additional 1-cent-per-litre on leaded gasoline and aviation gasoline was applied effective midnight April 28, 1990.

Other Tax Revenue

Other tax revenue is comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts. In 1989-90, other tax revenue amounted to $226 million, a decrease of 21.1% from 1988-89.

Non-Tax Revenue

Non-tax revenue, consisting of return on investments and other non-tax revenue, increased 10.6% in 1989-90, to $8,311 million.

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties. Return on investments amounted in 1989-90 to $5,850 million, an increase of 6% over last year's result. Table 3.2 presents a comparative summary of return on investments. The table also discloses the reconciling items between the total ministerial return on investments amount as reported in Table 6 in Section 1 of Volume II (Part I) and the amount as reported in Table 3.1. The reconciling items include an adjustment to the Exchange Fund Account to reflect the net income of the account from January 1, 1990 to March 31, 1990, the revenue of the consolidated specified purpose accounts and the accrual of non-tax revenue amounts. The return on investments internal to the Government has been deducted from the total net return on investments to obtain the total net return on investments from outside parties. Revenue credited to appropriations from outside parties and revenue of consolidated Crown corporations have been included in the latter to obtain total gross return on investments from outside parties.

TABLE 3.2

RETURN ON INVESTMENTS(1)
(in millions of dollars)

	1989-90	1988-89	Increase or decrease(–)
Loans, investments and advances—			
Enterprise Crown corporations—			
Lending institutions—			
Canada Deposit Insurance Corporation	172	134	38
Canada Mortgage and Housing Corporation	822	845	–23
Export Development Corporation	3	2	1
Farm Credit Corporation	239	301	–62
	1,236	*1,282*	*–46*
All other enterprise Crown corporations—			
Atomic Energy of Canada Limited	59	77	–18
Canadian National Railway Company	15	16	–1
Other—			
Bank of Canada	2,239	1,938	301
Canada Development Investment Corporation— Eldorado Nuclear Limited	11	1	10
Canada Post Corporation	8	4	4
Canadian Dairy Commission	9	5	4
Montreal Port Corporation	9	(2)	9
Royal Canadian Mint	62	3	59
Teleglobe Canada		50	–50
Vancouver Port Corporation	23	(2)	23
Miscellaneous	19	7	12
	2,454	*2,101*	*353*
	3,690	*3,383*	*307*
Provincial and territorial governments	74	76	–2
National governments including developing countries	50	49	1
Veterans' Land Act Fund— Advances	5	6	–1
Joint and mixed enterprises	10	16	–6
Miscellaneous	21	23	–2
	160	*170*	*–10*
	3,850	3,553	297
Foreign exchange accounts—			
Exchange Fund Account	1,661	1,658	3
International Monetary Fund—Subscriptions	11	6	5
	1,672	1,664	8
Cash—			
Interest on bank deposits	278	255	23
Other accounts—			
Interest on investment re: military purchases	29	22	7
Government's holdings of unmatured debt	5	7	–2
Supply Revolving Fund	8	6	2
Accrual of non-tax revenue	11	38	–27
Other	6	9	–3
	59	82	–23
Total net return on investments	5,859	5,554	305
Return on investments internal to the Government	–9	–7	–2
Total net return on investments from outside parties	5,850	5,547	303
Revenue credited to appropriations from outside parties	29	22	7
Consolidated Crown corporations	88	85	3
Total gross return on investments from outside parties	5,967	5,654	313

(1) Additional details are provided in Table 6 in Section 1 of Volume II (Part I).
(2) Less than $500,000.

Other Non-Tax Revenue

Other non-tax revenue is comprised of refunds of previous years' expenditure, services and services fees, privileges, licences and permits, proceeds from the sale of capital assets and current goods and services, domestic coinage, and miscellaneous non-tax revenue. Other non-tax revenue increased 24.2% to $2,461 million in 1989-90. This increase was largely attributable to the net proceeds from the gain on sale of the remaining shares of Air Canada and the seigniorage from the sale of new dollar coins.

SECTION 4

1989-90
PUBLIC ACCOUNTS

Budgetary Expenditure

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BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end. In addition, budgetary expenditure may also include provisions for valuation of loans, investments and advances, for borrowings of enterprise Crown corporations, which are agents of the Crown, and for other obligations related to statutory items and annual appropriations. As well, net expenditures of the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are also included.

Budgetary expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts and other liability accounts.

With the release of these Public Accounts, changes in accounting policies affecting budgetary expenditure have been made. These changes are in response to reservations and recommendations expressed in the past by the Auditor General and the House of Commons Standing Committee on the Public Accounts. The actuarial liability for the indexed portion of federal government employee pensions is now recorded. Allowances for general contingencies have been established in the event of possible future multilateral agreement by the Organisation for Economic Co-operation and Development countries on debt or debt service reduction with respect to sovereign loans, and Crown corporations, that are appropriation-dependent, are now part of the Government's reporting entity.

Expenditure by Type and Source

Chart A presents the total net expenditure with outside parties by type for the current fiscal year, while Chart B compares the total net expenditure with outside parties for the last five fiscal years.

Table 4.1 presents expenditure by type and source. The table is presented on both a gross and a net basis and segregates expenditure with outside parties from expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as a reporting entity. Expenditure internal to the Government represents expenditure incurred in transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to budgetary expenditure, rather than budgetary revenue, where such authority has been granted by Parliament, and revenue of consolidated Crown corporations credited to expenditure.

"Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government. "Total gross expenditure" is derived by adding to "Total net expenditure" "Revenue credited to appropriations" and revenue of consolidated Crown corporations credited to expenditure.

CHART A
TOTAL NET EXPENDITURE WITH OUTSIDE PARTIES BY TYPE
(in millions of dollars)

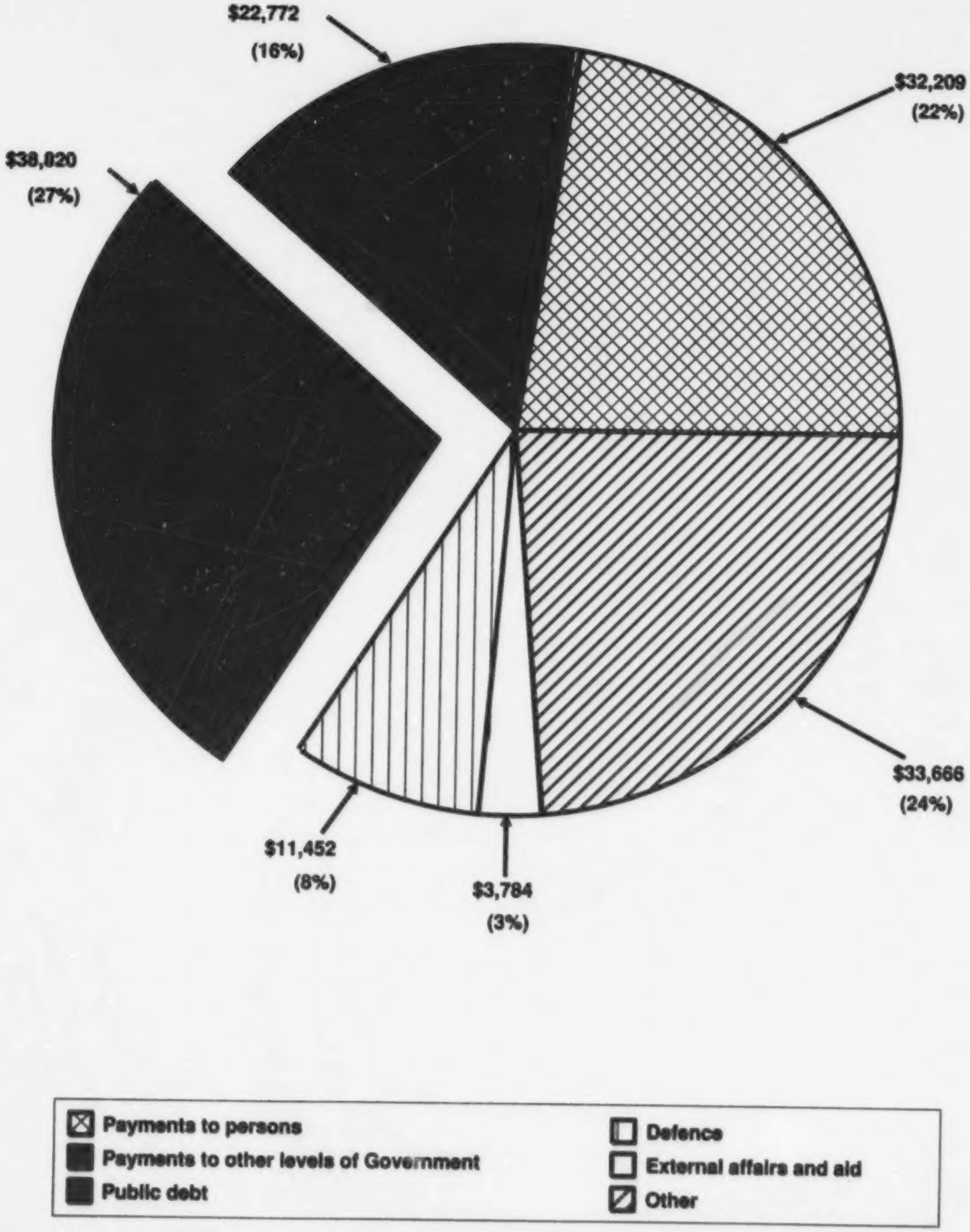

CHART B
TOTAL NET EXPENDITURE WITH OUTSIDE PARTIES
(in billions of dollars)

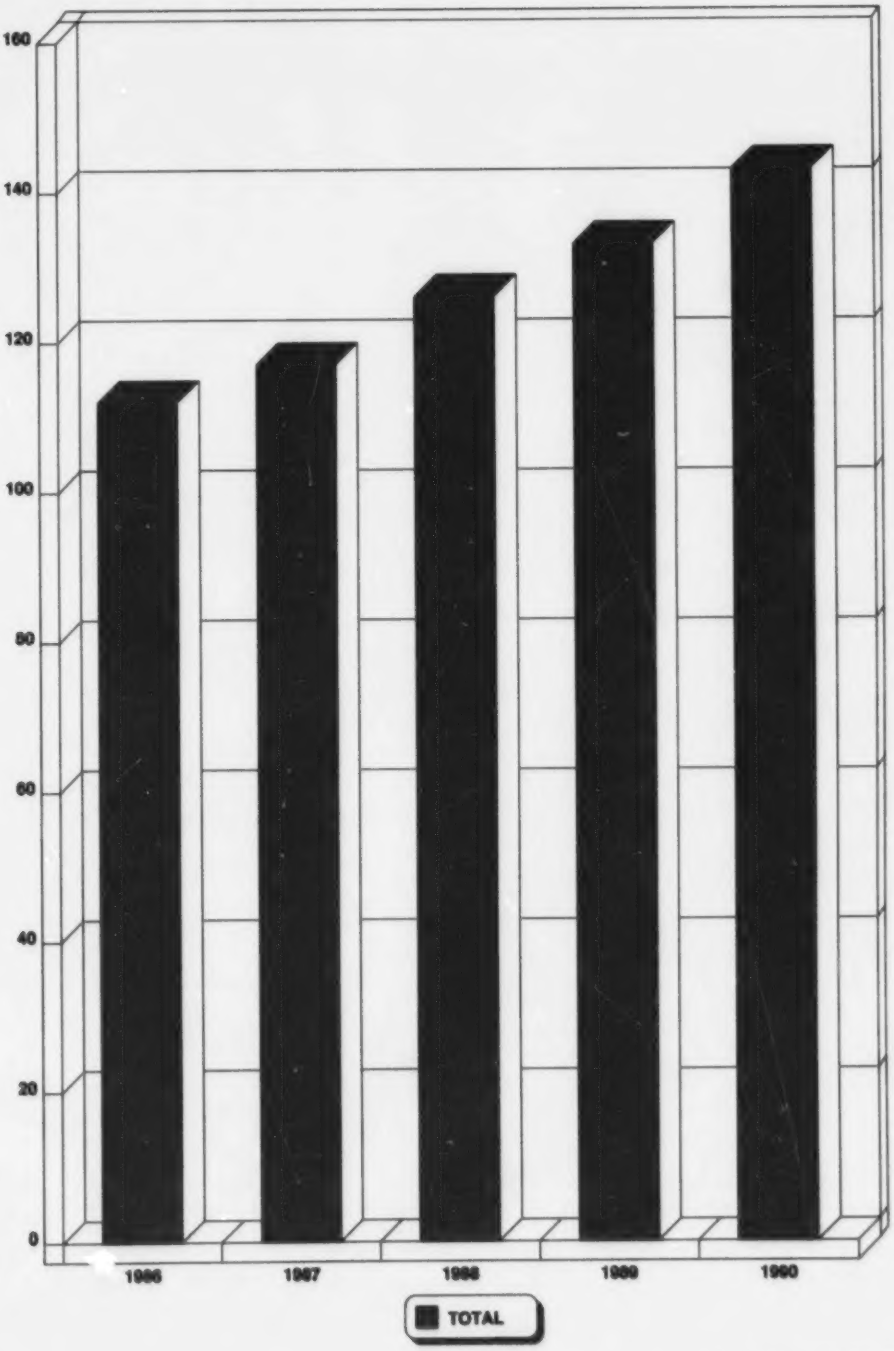

TABLE 4.1

EXPENDITURE BY TYPE AND SOURCE
(in millions of dollars)

	1989-90								
	Gross expenditure				Revenue credited to appropriations		Net expenditure		
	With outside parties[1]	Internal to the Government	Total	Consolidated Crown corporations[3]	From outside parties	Internal to the Government	With outside parties[1]	Internal to the Government	Total
Major transfer and subsidy payments—									
To persons—									
Old age security benefits, guaranteed income supplements and spouses' allowances	**16,154**		16,154				**16,154**		16,154
Unemployment insurance benefits	**11,694**		11,694				**11,694**		11,694
Family allowances	**2,653**		2,653				**2,653**		2,653
Veterans' benefits	**1,708**		1,708				**1,708**		1,708
	32,209		*32,209*				***32,209***		*32,209*
To other levels of Government—									
Fiscal arrangements	**8,937**		8,937				**8,937**		8,937
Insurance and medical care services	**6,663**		6,663				**6,663**		6,663
Canada Assistance Plan	**5,006**		5,006				**5,006**		5,006
Education support	**2,166**		2,166				**2,166**		2,166
	22,772		*22,772*				***22,772***		*22,772*
Total major transfer and subsidy payments	**54,981**		54,981				**54,981**		54,981
Other program expenditures—									
Defence	**11,800**	72	11,872	1	347	14	**11,452**	58	11,510
External affairs and aid	**3,824**	3	3,827	10	30		**3,784**	3	3,787
All other government organizations	**36,729**	3,469	40,198	977	2,086	3,344	**33,666**	125	33,791
Total other program expenditures	**52,353**	3,544	55,897	988	2,463	3,358	**48,902**	186	49,088
Public debt, Table 4.2	**38,820**		38,820				**38,820**		38,820
Total expenditure[2]	**146,154**	3,544	149,698	988	2,463	3,358	**142,703**	186	142,889

[1] Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

[2] Additional information is provided in Table 4 in Section 1 of Volume II (Part I).

[3] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Budgetary Expenditure in 1989-90

Total net budgetary expenditure with outside parties increased 7.3% to $142,703 million in 1989-90, compared to an increase of 5.7% in 1988-89. The increase in the rate of growth in 1989-90 was largely attributable to public debt charges, which advanced by 17%, compared to an increase of 14.3% in 1988-89. The rate of growth in program spending was 4%, up from the increase of 3.1% recorded in 1988-89, but below the rate of inflation, as measured by the consumer price index, of 5%.

Public debt charges, which account for about 27.2% of total Government spending, increased 17%, to $38,820 million, up from the increase of 14.3% registered in 1988-89. The increase in the rate of growth of public debt charges in 1989-90 reflects the compounding effect of increases in interest rates and the increase in the stock of debt. The continued strength in economic activity in 1989 and the accompanying inflationary pressures resulting from tight labour and product markets resulted in monetary policy remaining restrictive throughout fiscal year 1989-90. As a result, interest rates were higher in 1989-90 than in 1988-89. Given the stock of federal debt, the impact of these higher interest rates on debt servicing costs resulted in the large increase in public debt charges in 1989-90.

Total program spending - that is, total Government spending excluding public debt charges - advanced 4% to $103,883 million in 1989-90, up from the 3.1% growth rate experienced in 1988-89. This is well below the 7.8% advance in the gross domestic product and the 5% increase in the consumer price index in 1989. The moderate increase in program expenditures reflects to a large extent the impact of various restraint measures that the Government has introduced since November 1984. These measures include the phasing-out and reduction of various expenditure programs, limits on indexation, reductions in the number of person-years, and other actions to control operating costs. As in 1988-89, most of the increases during the year were in areas of direct social assistance and fiscal transfers to other levels of government.

1988-89								
Gross expenditure				Revenue credited to appropriations		Net expenditure		
With outside parties[1]	Internal to the Government	Total	Consolidated Crown corporations[3]	From outside parties	Internal to the Government	With outside parties[1]	Internal to the Government	Total
15,202		15,202				15,202		15,202
10,972		10,972				10,972		10,972
2,606		2,606				2,606		2,606
1,612		1,612				1,612		1,612
30,392		*30,392*				*30,392*		*30,392*
8,127		8,127				8,127		8,127
6,678		6,678				6,678		6,678
4,556		4,556				4,556		4,556
2,227		2,227				2,227		2,227
21,588		*21,588*				*21,588*		*21,588*
51,980		51,980				51,980		51,980
11,293	101	11,394	1	266	22	11,026	79	11,105
3,849	2	3,851	4	27	1	3,818	1	3,819
35,827	3,205	39,032	891	1,911	3,099	33,025	106	33,131
50,969	3,308	54,277	896	2,204	3,122	47,869	186	48,055
33,169		33,169				33,169		33,169
136,118	3,308	139,426	896	2,204	3,122	133,018	186	133,204

Major transfer payments to persons represent the largest single component of federal government program spending. Transfers in this component include direct federal payments under the elderly benefit systems (old age security, guaranteed income supplements, and spouses' allowances), unemployment insurance benefits, family allowances, and veterans' benefits and allowances. A major portion of spending in this category is formula-funded or demand-driven, with changes reflecting developments in economic activity and the underlying population bases. In 1989-90, transfer payments to persons rose 6%, up from the 4.8% increase reported in 1988-89. The increase in the rate of growth in spending in this component largely reflects the impact of higher inflation rate in 1989 on the indexed programs. Growth in spending on major transfer payments to persons in 1989-90 was concentrated in higher elderly benefit and unemployment insurance program payments. The increase in elderly benefits reflected increases in both average benefits, which are indexed to quarterly changes in the consumer price index, and the eligible population base. The increase in unemployment insurance program benefits was largely due to increases in average benefits as the number of beneficiaries was relatively unchanged. Increases in veterans' benefits and allowances and family allowances reflected advances in the consumer price index. The modest growth in family allowances reflects the partial indexation of benefits and a declining population base.

The federal government provides substantial financial support to other levels of government to assist them in carrying out programs for which the provinces have the primary responsibility, such as health care, post-secondary education, and social assistance. Major transfers to other levels of government consist of fiscal arrangements, Established Programs Financing, and the Canada Assistance Plan, among others. Fiscal arrangements include the equalization program, transfers to the territories, grants to municipalities in lieu of taxes, as well as the Reciprocal Taxation program. Major transfers to other levels of government increased 5.5% in 1989-90, compared to 7.6%

reported in 1988-89. Most of the increase in 1989-90 was concentrated in equalization transfers to lower-income provinces. The impact of robust overall growth in provincial revenues in 1989, and in prior years as well, has resulted in significantly higher equalization payments to the provinces. Payments under the Canada Assistance Plan continued to grow strongly in 1989-90 reflecting an increase in provincial spending on eligible programs. In contrast, direct cash transfers to the provinces under the Established Programs Financing were lower in 1989-90 than in the previous year, despite the fact that total entitlements under this program are about 6 % higher. Total entitlements are sourced through a combination of tax point transfers and direct cash transfers. The lower cash payments reflect prior-year adjustments, coupled with the strength in tax bases throughout 1989-90 with the result that a larger portion of the overall transfer was made through an increase in the value of the tax points.

Defence spending rose 3.9% to $11,453 million in 1989-90, up from a 2.4% growth rate in 1988-89. The moderate growth in defence spending in the past two fiscal years reflects the impact of the reduction measures announced in the April 1989 Budget, as well as the timing of capital expenditures. This component of spending had been increasing by 2% a year in real terms.

Expenditures on external affairs and aid decreased by .9% to $3,784 million in 1989-90, compared to a 3.5% growth rate in 1988-89.

All other program spending by the federal government consists of payments to Crown corporations, subsidies and other transfers, and spending on operations of Government. This component registered an increase of 1.9% in 1989-90, compared to an increase of 1.8% in 1988-89. The growth in 1989-90 primarily reflects developments in the agricultural sector, as no net payments were made under the Western Grain Stabilization Act in 1989-90, while payments under the Western Grain Transportation Act were lower due to a decline in shipments. In addition, energy subsidies were also lower, primarily reflecting the termination of the Canadian Exploration and Development Incentive Program. The impact of these lower transfers was largely offset by increased transfers to natives and to regional development agencies. The rate of growth of operations of Government was restrained by the impact of past budget measures.

SUPPLEMENTARY STATEMENTS

Public Debt Charges

Public debt charges include interest on unmatured debt (including Canada and Treasury bills), on specified purpose accounts and on other accounts, costs of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The increase of $4,922 million in public debt charges related to unmatured debt is commensurate with an increase in the debt, which rose from $277,624 million at March 31, 1989 to $295,984 million at March 31, 1990. The increase of $712 million in public debt, charges related to specified purpose accounts was due mainly to an increase in the balances of superannuation accounts.

A comparative summary of public debt charges is presented in Table 4.2. The table also discloses the reconciling items between total public debt charges as reported in the Finance ministerial section (Section 10) of Volume II (Part I) and the total net expenditure of the public debt as per Table 4.1. The reconciling items include the expenditure of the consolidated specified purpose accounts. Since no portion of revenue credited to appropriations applies to public debt, total gross public debt is identical to total net public debt.

TABLE 4.2

PUBLIC DEBT CHARGES[1]
(in millions of dollars)

	1989-90	1988-89	Increase or decrease (–)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	13,045	11,946	1,099
Payable in foreign currencies	372	453	–81
	13,417	*12,399*	*1,018*
Canada savings bonds	4,857	5,326	–469
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	307	291	16
Treasury bills	12,905	8,452	4,453
Notes and loans—			
Payable in foreign currencies	104	210	–106
Canada bills	84	85	–1
Servicing costs and costs of issuing new loans	71	60	11
Total public debt charges related to unmatured debt	31,745	26,823	4,922
Specified purpose accounts—			
Superannuation accounts	6,373	5,748	625
Government Annuities Account	62	65	–3
Canada Pension Plan Account	356	250	106
Deposit and trust accounts	179	115	64
Other	3	83	–80
Total public debt charges related to specified purpose accounts	6,973	6,261	712
Consolidated specified purpose accounts—			
Unemployment Insurance Account	91	15	76
Western Grain Stabilization Account	2	–1	3
Agricultural Commodities Stabilization Accounts	8	20	–12
Other	16	14	2
Total public debt charges related to consolidated specified purpose accounts	117	48	69
Total public debt charges related to other accounts	102	85	17
Total public debt charges[2]	38,937	33,217	5,720
Less:			
Total public debt charges related to consolidated specified purpose accounts	117	48	69
Total net/gross public debt expenditure with outside parties	38,820	33,169	5,651

[1] Additional details are provided in Table 4 in Section 1 of Volume II (Part I).

[2] Additional details are provided in Section 8 of Volume II (Part II).

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total net expenditure each year.

Table 4.3 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between the total ministerial expenditure under statutory authority and the total net statutory expenditure. The reconciling items include the statutory expenditure of the consolidated specified purpose accounts and the provision for valuation. Expenditure internal to the Government has been deducted from the total net statutory expenditure to obtain the total net statutory expenditure with outside parties. Revenue credited to appropriations from outside parties has been added to the latter to obtain the total gross statutory expenditure with outside parties.

TABLE 4.3

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1989-90			1988-89			Increase or decrease (–)
Public debt charges			38,937			33,217	5,720
Old age security payments			11,818			10,963	855
Federal-provincial fiscal arrangements and public utilities			8,128			7,298	830
Payments for insured health services and extended health care services			6,663			6,678	–15
Canada Assistance Plan payments			4,885			4,584	301
Guaranteed income supplement payments			3,873			3,766	107
Family allowance payments			2,654			2,606	48
Government's contribution to the Unemployment Insurance Account			2,423			2,416	7
Post-secondary education payments to provinces			2,166			2,227	–61
Payments under the Forgiveness of Certain Official Development Assistance Debts Act			648			68	580
Payments to railway companies under the Western Grain Transportation Act			569			777	–208
Spouse's allowance payments			462			473	–11
Interest payments under the Canada Student Loans Act			408			387	21
Grants to municipalities and other taxing authorities			284			294	–10
Payments to International Development Association			336			288	48
Reciprocal taxation			319			285	34
Payments in connection with the Western Grain Stabilization Act			234			268	–34
Government's contribution in respect of fishermens' benefits			251			240	11
Superannuation, supplementary retirement benefits, death benefits and other pensions—							
Public Service—							
Government's matching contribution to the Public Service Superannuation Account	426			434			
Statutory payments under the Supplementary Retirement Benefits Act	561			528			
Government's contribution as employer to the Unemployment Insurance Account	186			172			
Government's matching contribution to the Canada and the Quebec Pension Plans	137			131			
Government's matching contribution to the Supplementary Retirement Benefits Account	90			79			
Government's matching contribution to the death benefit account	8			7			
		1,408			1,351		
Less: recoveries from revolving funds		94			78		
			1,314			1,273	41
Canadian Forces—							
Government's matching contribution to the Canadian Forces Superannuation Account	270			255			
Statutory payments under the Supplementary Retirement Benefits Act	376			344			
Government's contribution as employer to the Unemployment Insurance Account	67			69			
Government's matching contribution to the Canada and the Quebec Pension Plans	47			41			
Government's matching contribution to the Supplementary Retirement Benefits Account	30			28			
Government's matching contribution to the death benefit account	2			2			
			792			739	53

TABLE 4.3

EXPENDITURE UNDER STATUTORY AUTHORITY— *Concluded*
(in millions of dollars)

	1989-90		1988-89		Increase or decrease (–)
Royal Canadian Mounted Police—					
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	71		99		
Statutory payments under the Supplementary Retirement Benefits Act	29		27		
Government's contribution as employer to the Unemployment Insurance Account	15		15		
Government's matching contribution to the Canada and the Quebec Pension Plans	10		9		
Government's matching contribution to the Supplementary Retirement Benefits Account	9		8		
		134		158	–24
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act		16		15	1
All other statutory expenditures		1,117		2,237	–1,120
Total ministerial expenditure under statutory authority [1]		88,431		81,257	7,174
Consolidated specified purpose accounts—					
Unemployment Insurance Account		9,740		8,909	831
Western Grain Stabilization Account		–236		–63	–173
Crop Reinsurance Fund		96		3	93
Agricultural Commodities Stabilization Accounts		418		180	238
Other		[2]		[2]	
Total expenditure of consolidated specified purpose accounts		10,018		9,029	989
Provision for valuation		715		2,073	–1,358
Total net statutory expenditure with outside parties		99,164		92,359	6,805
Revenue credited to appropriation from outside parties		418		330	88
Total gross statutory expenditure with outside parties		99,582		92,689	6,893

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[1] Additional details are provided in Table 3 in Section 1 of Volume II (Part I).
[2] Less than $500,000.

Transfer Payments

The transfer payments information presented in Note 7 to the audited financial statements of the Government of Canada in Section 2 of this volume are presented in more detail in the following table. This table shows payments exceeding $300 million.

TABLE 4.4

TRANSFER PAYMENTS BY TYPE OF TRANSFER (in thousands of dollars)

	1989-90	1988-89	Increase or decrease (–)
Payments to persons—			
Old age security—[1]			
Old age security benefits	11,818,257	10,963,365	854,892
Guaranteed income supplements	3,873,311	3,765,839	107,472
Spouses' allowances	462,162	473,220	–11,058
	16,153,730	*15,202,424*	*951,306*
Unemployment Insurance Account payments[1]	11,690,216	10,868,890	821,326
Family allowances (including youth)[1]	2,653,506	2,605,700	47,806
Payments to native people and associations	1,937,513	1,700,015	237,498
Veterans benefits—			
Pensions to veterans of World Wars I and II	814,568	759,303	55,265
Grants and scholarships in aid of research	571,383	533,727	37,656
Pensions to Government employees not authorized under Superannuation Acts	432,064	396,907	35,157
Other	2,148,839	2,078,769	70,070
	36,401,819	34,145,735	2,256,084
Payments to provinces, territories and municipalities—			
Taxation agreements	7,814,260	6,956,754	857,506
Canada Health Act—			
Extended health care services[1]	1,345,798	1,270,629	75,169
Insured health services[1]	5,317,324	5,407,500	–90,176
	6,663,122	*6,678,129*	*–15,007*
Canada Assistance Plan payments[1]	4,885,271	4,583,550	301,721
Post-secondary education adjustment payments[1]	2,166,079	2,227,453	–61,374
Payments to territories for operating expenditures	1,115,343	880,880	234,463
Grants in lieu of taxes	314,082	325,446	–11,364
Other	2,461,717	2,673,623	–211,906
	25,419,874	24,325,835	1,094,039
Payments to enterprises—Subsidies and capital assistance—			
Payments under the Western Grain Transportation Act	576,954	824,657	–247,703
Payments under industrial and regional development	440,752	388,301	52,451
Payments to producers for commodities under the Agricultural Stabilization Act	410,363	452,927	–42,564
Defence industry payments	300,909	248,585	52,324
Other	1,609,737	2,320,178	–710,441
	3,338,715	4,234,648	–895,933
Payments to or on behalf of international organizations and foreign countries—			
Purchase of goods for development assistance	412,677	551,218	–138,541
International food aid program	366,654	426,826	–60,172
Payments to United Nations and related organizations	358,233	413,988	–55,755
Contributions to Canadian non-government organizations	325,203	316,739	8,464
Purchase of services for development assistance	321,007	289,672	31,335
Other	845,367	797,186	48,181
	2,629,141	2,795,629	–166,488
Payments to non-profit institutions and organizations—			
Assistance to encourage employment	684,467	783,674	–99,207
Other	981,357	920,764	60,593
	1,665,824	1,704,438	–38,614
Total transfer payments	69,455,373	67,206,285	2,249,088

[1] An analysis by province is shown in Table 4.5 for these transfer payments.

Details of Transfer Payments by Province

Table 4.5 presents an analysis by province of selected important transfer payments. Except for Unemployment insurance, more details can be found in Section 7 of Volume II (Part II) of the Public Accounts.

TABLE 4.5

SELECTED IMPORTANT TRANSFER PAYMENTS BY PROVINCE (in thousands of dollars)

	Transfers to persons			Transfers to provinces, territories and municipalities			
	Old age security(1)	Family allowances	Unemployment insurance(2)	Insured health services	Extended health care services	Post-secondary education	Canada Assistance Plan
Newfoundland	369,827	66,775	834,345	137,296	29,217	57,109	101,040
	350,304	*67,650*	*754,749*	*138,206*	*27,401*	*58,006*	*91,339*
Prince Edward Island	103,681	14,179	154,468	31,451	6,676	13,182	23,881
	99,089	*13,995*	*138,441*	*31,568*	*6,286*	*13,246*	*22,602*
Nova Scotia	652,614	89,615	576,844	213,697	45,457	88,870	157,186
	621,575	*89,206*	*523,743*	*218,340*	*43,204*	*91,687*	*152,869*
New Brunswick	519,527	75,985	639,078	173,129	36,831	72,019	158,936
	493,314	*75,935*	*596,827*	*176,225*	*34,765*	*74,089*	*149,789*
Quebec	4,240,385	646,046	3,781,763	958,496	343,157	366,040	1,106,377
	3,972,370	*635,263*	*3,423,306*	*959,168*	*324,787*	*371,050*	*1,128,973*
Ontario	5,535,470	947,635	2,612,685	1,860,546	491,279	755,152	1,761,467
	5,219,740	*926,771*	*2,350,605*	*1,897,044*	*462,852*	*776,478*	*1,510,952*
Manitoba	772,071	115,596	373,474	261,592	55,577	109,617	194,497
	735,804	*114,455*	*360,250*	*269,352*	*53,398*	*113,188*	*197,777*
Saskatchewan	747,669	114,527	300,724	256,448	51,820	107,466	152,857
	709,426	*114,547*	*305,686*	*244,458*	*49,466*	*103,070*	*155,153*
Alberta	1,131,844	272,041	866,179	626,943	125,007	262,967	513,187
	1,059,284	*266,362*	*866,308*	*666,339*	*117,462*	*285,380*	*487,870*
British Columbia	1,985,338	299,643	1,504,991	779,498	156,727	325,972	693,782
	1,859,609	*290,311*	*1,505,456*	*786,886*	*147,226*	*332,800*	*663,112*
Total provinces	16,058,426	2,642,042	11,644,551	5,299,096	1,341,748	2,158,394	4,863,210
	15,120,515	*2,594,495*	*10,825,371*	*5,387,586*	*1,266,847*	*2,218,994*	*4,560,436*
Northwest Territories	11,530	8,375	20,147	12,394	2,742	5,168	16,859
	10,816	*8,179*	*19,738*	*13,452*	*2,544*	*5,716*	*15,003*
Yukon Territory	5,680	3,089	22,900	5,834	1,308	2,517	5,202
	5,263	*3,026*	*21,396*	*6,462*	*1,238*	*2,743*	*8,111*
International	78,094		2,618				
	65,830		*2,385*				
Total	16,153,730	2,653,506	11,690,216	5,317,324	1,345,798	2,166,079	4,885,271
	15,202,424	*2,605,700*	*10,868,890*	*5,407,500*	*1,270,629*	*2,227,453*	*4,583,550*

Amounts in roman type are 1989-90 transfer payments.
Amounts in *italic* type are 1988-89 transfer payments.
(1) Includes guaranteed income supplements and spouses' allowances.
(2) Includes fishermen's benefits.

SECTION 5

1989-90
PUBLIC ACCOUNTS

Consolidated Accounts

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CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations.

Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue. Crown corporations are defined to include either parent Crown corporations or wholly-owned subsidiaries. A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations.

Consolidation involves the combination of the accounts of the corporations described in the preceding paragraph on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written-off over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Details of the Consolidation of the Government and the Consolidated Crown Corporations

Table 5.1 discloses details of the consolidation of Crown corporations as defined above. The table presents balances and transactions with outside parties and shows revenues and expenses on a net basis together with the gross-up of transactions as reported in the Government's financial statements.

TABLE 5.1

DETAILS OF THE CONSOLIDATION OF THE GOVERNMENT AND CONSOLIDATED CROWN CORPORATIONS AS AT MARCH 31, 1990

(in thousands of dollars)

	Per Tables 5.2 and 5.3	Reclassification[1]	Eliminations	Balances and net transactions included in Government's financial statements	Transactions gross - up	Eliminations in Government's financial statements	Eliminations, balances and gross transactions included in Government's financial statements
ASSETS							
Cash, Table 11.2 Section 11	172,120			172,120			172,120
Accounts receivable, Table 11.1 Section 11	204,413	117,235		321,648			321,648
Accounts receivable from enterprises Crown corporations	117,235	−117,235					
Loans, investments and advances, Table 6.18 Section 6	663,715			663,715			663,715
	1,157,483			1,157,483			1,157,483
Assets with the Government							
Claims against Government	236,252		−236,252				
Deposit and trust with the Government, Table 7.10 Section 7	25,887		−25,887			25,887	25,887
Other accounts, Table 7.14 Section 7	5,938		−5,938			5,938	5,938
Government securities, Table 10.1 Section 10	54,743		−54,743			54,743	54,743
	322,820		−322,820			86,568	86,568
TOTAL ASSETS	1,480,303		−322,820	1,157,483		86,568	1,244,051
LIABILITIES							
Borrowings, Table 8.4 Section 8	−20,436			−20,436			−20,436
Accounts payable, Table 8.1 Section 8	−868,140	−13,078		−881,218		236,252	−644,966
Accounts payable to enterprise Crown corporations	−13,078	13,078					
Liabilities and equity of Government							
Borrowings, contributed capital and capital stock, Table 6.3 Section 6	−687,668		687,668			−687,668	−687,668
TOTAL LIABILITIES	−1,589,322		687,668	−901,654		−451,416	−1,353,070
SURPLUS(-)/DEFICIT END OF YEAR	109,019		−364,848	−255,829		364,848	109,019
REVENUE							
Return on investments	−87,501	87,501			−87,501		−87,501
Operating revenue	−1,027,660	1,027,660			−1,037,281	136,868	−900,413
Revenue with Government and enterprise Crown corporations							
Financial assistance	−4,545,812	4,545,812					
Other revenue	−31,440	31,440					
TOTAL REVENUE, Table 3.1 Section 3	−5,692,413	5,692,413			−1,124,782	136,868	−987,914
EXPENSES							
Defence	15,928	−16,457		−529	957		428
External Affairs	148,879	−138,808		10,071	9,925	−5,283	14,713
Other Government organisations	5,491,794	−5,404,128		87,666	1,113,900	−16,536	1,185,030
Expenses with Government and enterprise Crown corporations	248,069	−133,020	−115,049				
TOTAL EXPENSES	5,904,670	−5,692,413	−115,049	97,208	1,124,782	−21,819	1,200,171
NET LOSS	212,257		−115,049	97,208		115,049	212,257
SURPLUS(-)/DEFICIT BEGINNING OF YEAR	−103,238						−103,238
SURPLUS(-)/DEFICIT END OF YEAR	109,019						109,019

Notes to Tables 5.2 and 5.3 are an integral part of this table.

[1] The reclassification represents the regrouping of enterprise Crown corporations with third parties and the netting of revenues against expenses.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 5.2 and 5.3 summarize the financial transactions and results of operations of each consolidated Crown corporation in accordance with its own respective accounting policies. Most consolidated Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpended portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expended as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between those relating to outside parties, Government and other Crown corporations as well as other adjustments and dividends paid to outside parties. These adjustments may increase or reduce the amount of income accruing to the Government. Equity transactions with the Government include dividends declared, transfers of profits to the Government and non-current financial assistance provided by the Government. The line "Conversion to the Government accounting basis for consolidation purpose" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. Volume III of the Public Accounts includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Corporations Operation Act. In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 5.4 summarizes such borrowings for the consolidated corporations and the changes during the year ended March 31, 1990.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 1990 is provided in Table 5.6. Differences in figures reported in Table 5.3 and those reported in Table 5.6 result from the use of different accounting policies and from items in transit.

TABLE 5.2

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	Assets			
	Financial			
Crown corporations (1)	Outside	Government and other Crown corporations	Physical assets and deferred charges	Total
Atomic Energy of Canada Limited	772,425	155,303	24,018	951,746
Canada Council	87,477	32,501	15,790	135,768
Canada Harbour Place Corporation	1,043	22	66,297	67,362
Canada Lands Company Limited				
Canada Lands Company (Mirabel) Limited	950			950
Canada Lands Company (Vieux-Port de Québec) Inc	513			513
Old Port of Montréal Corporation Inc	2,752		36	2,788
Canada Mortgage and Housing Corporation Minister's Account				
Canada Museums Construction Corporation Inc	903	13,574	188,424	202,901
Canadian Broadcasting Corporation	65,915	21,065	854,027	941,007
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada				
Canadian Film Development Corporation	4,965	39,833	2,988	47,786
Canadian Institute for International Peace and Security	1,779		336	2,115
Canadian Livestock Feed Board	156	1,709		1,865
Canadian National (West Indies) Steamship Limited(2)(3)	1,398	95		1,493
Canadian Patents and Development Limited	1,441	74	11	1,526
Canertech Inc(4)	16,309			16,309
Defence Construction (1951) Limited	1,423	381	462	2,266
Enterprise Cape Breton Corporation	6,740	1,944	16,974	25,658
Harbourfront Corporation	19,674	4,165	7,211	31,050
International Centre for Ocean Development	1,158	591	29	1,778
International Development Research Centre	15,797		6,327	22,124
Jacques Cartier and Champlain Bridges Incorporated, The	462	6,841	16,953	24,256
Marine Atlantic Inc	9,367	30,918	425,026	465,311
Mingan Associates, Ltd(3)			355	355
National Arts Centre Corporation	1,860	56	5,856	7,772
National Capital Commission	15,109	5,268	323,336	343,713
Standards Council of Canada	838	725	662	2,225
Via Rail Canada Inc	13,718	127,305	767,021	908,044
Total consolidated corporations	1,044,172	442,370	2,722,139	4,208,681
Conversion to the Government accounting basis for consolidation purpose	3,924	2,315	2,722,139	2,728,378
Total on the Government accounting basis	1,040,248	440,055		1,480,303

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(1) All Crown corporations listed in this table are parent Crown corporations except the following: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Vieux-Port de Québec) Inc., Old Port of Montréal Corporation Inc., Canertech Inc., and The Jacques Cartier and Champlain Bridges Incorporated.

(2) On October 20, 1985, an Act procuring the dissolution of certain Crown corporations authorized the Minister responsible for Canadian National (West Indies) Steamships Ltd, to dissolve the Corporation .

(3) The Corporation is inactive.

(4) Petro-Canada has been authorized to dissolve Canertech Inc. and dispose of its investments on October 9, 1986.

Liabilities					
Outside parties		Government and other Crown Corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
19,376	132,703	588,879	740,958	210,788	951,746
	30,273	356	30,629	105,139	135,768
	401		401	66,961	67,362
	263	687	950		950
	5	305	310	203	513
	1,287	1,501	2,788		2,788
	15,419	304	15,723	187,178	202,901
	294,532	45,775	340,307	600,700	941,007
	32,979		32,979	14,807	47,786
	381		381	1,734	2,115
	2,725		2,725	–860	1,865
	14	324	338	1,155	1,493
	869		869	657	1,526
	792	29,570	30,362	–14,053	16,309
	4,149	1,029	5,178	–2,912	2,266
	3,152	14	3,166	22,492	25,658
	5,829		5,829	25,221	31,050
	1,025	185	1,210	568	1,778
	17,056	1,043	18,099	4,025	22,124
	4,744	71	4,815	19,441	24,256
	460,730	3,948	464,678	633	465,311
				355	355
1,060	4,804	628	6,492	1,280	7,772
	38,684	3,792	42,476	301,237	343,713
	1,277	51	1,328	897	2,225
	266,535	27,278	293,813	614,231	908,044
20,436	1,320,628	705,740	2,046,804	2,161,877	4,208,681
	452,488	4,994	457,482	2,270,896	2,728,378
20,436	868,140	700,746	1,589,322	–109,019	1,480,303

TABLE 5.3

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Outside parties	Financial assistance[1]	Other	Total
Atomic Energy of Canada Limited	253,597	194,945	1,426	449,968
Canada Council	6,825	103,503	4,327	114,655
Canada Harbour Place Corporation	5,289		197	5,486
Canada Lands Company Limited				
Canada Lands Company (Mirabel) Limited	101	1,795		1,896
Canada Lands Company (Vieux-Port de Québec) Inc				
Old Port of Montréal Corporation Inc	2,606	5,049		7,655
Canada Mortgage and Housing Corporation				
Minister's Account		1,706,884		1,706,884
Canada Museums Construction Corporation Inc				
Canadian Broadcasting Corporation	347,305	849,335	5,668	1,202,308
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada		275,089		275,089
Canadian Film Development Corporation	14,289	145,595		159,884
Canadian Institute for International Peace and Security	159	5,000		5,159
Canadian Livestock Feed Board		18,145	2	18,147
Canadian National (West Indies) Steamship Limited	144			144
Canadian Patents and Development Limited	2,449	799	68	3,316
Canertech Inc	1,294			1,294
Defence Construction (1951) Limited	931	14,332		15,263
Enterprise Cape Breton Corporation	4,118			4,118
Harbourfront Corporation	14,300		975	15,275
International Centre for Ocean Development	96	10,100	2,199	12,395
International Development Research Centre	9,673	108,500	2,910	121,083
Jacques Cartier and Champlain Bridges Incorporated, The	8,308	13,706	393	22,407
Marine Atlantic Inc	68,473	125,085	1,158	194,716
Mingan Associates, Ltd				
National Arts Centre Corporation	18,958		874	19,832
National Capital Commission	28,963	94,144	4,172	127,279
Standards Council of Canada	1,494	7,564	507	9,565
Via Rail Canada Inc	224,677	449,666	7,625	681,968
Total	1,014,049	4,129,236	32,501	5,175,786
Conversion to the Government accounting basis for consolidation purpose	101,112	416,576	–1,061	516,627
Total on the Government accounting basis	1,115,161	4,545,812	31,440	5,692,413

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[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $236,392 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 5.6 because of differences resulting from the different accounting policies followed.

Expenses								
Outside parties	Government and Crown corporations	Total	Income/or loss(-)	Adjustments	Government share of net income/or loss(-)	Equity transactions with Government	Equity beginning of year	Equity end of year
407,401	52,810	460,211	−10,243		−10,243	5,321	215,710	210,788
113,206		113,206	1,449		1,449	3,815	99,875	105,139
7,275	197	7,472	−1,986		−1,986		68,947	66,961
1,181	715	1,896						
							203	203
7,655		7,655						
1,641,994	64,890	1,706,884						
						31,705	155,473	187,178
1,305,886		1,305,886	−103,578	−73,921	−29,657	78,423	551,934	600,700
274,576	513	275,089						
167,778	1,528	169,306	−9,422		−9,422		24,229	14,807
5,172		5,172	−13		−13		1,747	1,734
18,873	205	19,078	−931		−931		71	−860
			144		144		1,011	1,155
3,120		3,120	196		196		461	657
			1,294		1,294		−15,347	−14,053
15,389		15,389	−126		−126		−2,786	−2,912
20,922		20,922	−16,804		−16,804	7,300	31,996	22,492
20,427		20,427	−5,152		−5,152	−559	30,932	25,221
11,872		11,872	523		523		45	568
130,946		130,946	−9,863		−9,863		13,888	4,025
22,192	1,390	23,582	−1,175		−1,175	108	20,508	19,441
191,055	3,954	195,009	−293	−1,945	1,652		−1,019	633
							355	355
35,655	1,264	36,919	−17,087		−17,087	15,891	2,476	1,280
100,731	8,093	108,824	18,455		18,455		282,782	301,237
8,616	745	9,361	204		204		693	897
874,128	84,978	959,106	−277,138	−121,594	−155,544	−82,725	852,500	614,231
5,386,050	221,282	5,607,332	−431,546	−197,460	−234,086	59,279	2,336,684	2,161,877
270,551	26,787	297,338	219,289	197,460	21,829	−59,279	−2,233,446	−2,270,896
5,656,601	248,069	5,904,670	−212,257		−212,257		103,238	−109,019

Borrowings by Consolidated Agent Crown Corporations

Table 5.4 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 49 of the Financial Administration Act (FAA) which requires that" An annual statement be included in the Public Accounts". The borrowings are from other than the Government. In accordance with Section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary financial statements of Canada.

TABLE 5.4

BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1989	Borrowings and other credits	Repayments and other charges	Balance March 31/1990[1]
Atomic Energy of Canada Limited	20,997	1,679	3,300	19,376
National Arts Centre Corporation		3,575	2,515	1,060
Total	20,997	5,254	5,815	20,436

Notes to Tables 5.2 and 5.3 are an integral part of this table.

[1] The maturity of the above borrowings for the first five years is: 1991, $3,195 ; 1992, $1,881; 1993, $2,046; 1994, $2,229; 1995, $2,428 and $8,657 for subsequent years.

Contingent Liabilities of Consolidated Crown Corporations

Table 5.5 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liabilitiy when one or more future events occur or fail to occur.

TABLE 5.5

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1990
Consolidated agent Crown corporations	
Canada Museums Construction Corporation Inc-contract disputes	13,000
Canertech Inc-miscellaneous litigations	77,000
Enterprise Cape Breton Corporation-loan garantee	29,565
Defence Construction (1951) Limited-contract disputes	10,976
National Capital Commission-miscellaneous litigation and agreements	36,139
	166,680
Consolidated non-agent Crown corporations	
Marine Atlantic Inc-contract disputes	28,875
	28,875
Total	195,555

Notes to Tables 5.2 and 5.3 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 5.6 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 5.3. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 5.6

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO
CONSOLIDATED CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital
Agent Crown corporations			
Atomic Energy of Canada Limited	205,640	205,640	
Canada Lands Company Limited			
Canada Lands Company (Mirabel) Limited	1,949	1,949	
Old Port of Montréal Corporation Inc	6,055	6,055	
Canada Mortgage and Housing Corporation[2]	1,735,079	1,735,079	
Canada Museums Construction Corporation Inc	33,214		33,214
Canadian Broadcasting Corporation	981,375	853,335	128,040
Canadian Film Development Corporation	145,595	145,595	
Canadian Livestock Feed Board	18,285	18,285	
Canadian Patents and Development Limited	799	799	
Defence Construction (1951) Limited	15,500	15,500	
Enterprise Cape Breton Corporation	7,300	7,300	
National Capital Commission	94,145	74,636	19,509
	3,244,936	*3,064,173*	*180,763*
Non-agent Crown corporations			
Canada Council	103,503	103,503	
Canadian Institute for International Peace and Security	5,000	5,000	
Harbourfront Corporation	3,649	3,649	
International Centre for Ocean Development	10,100	10,100	
International Development Research Centre	108,500	108,500	
Jacques Cartier and Champlain Bridges Incorporated, The	13,948	13,948	
Marine Atlantic Inc	265,465	265,465	
National Arts Centre Corporation	17,891	17,891	
Standards Council of Canada	7,564	7,564	
VIA Rail Canada Inc	521,120	521,120	
	1,056,740	*1,056,740*	
Total	4,301,676	4,120,913	180,763

[1] Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

[2] Includes budgetary appropriations for Government programs known as the "Minister's account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and expenditures charged thereto. The transactions of these accounts are reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results.

Commencing with the 1989-90 fiscal year, transactions in insurance and other specified purposes accounts are reported as budgetary revenue and expenditure. This was done as a result of changes in accounting policies affecting specified purpose accounts and has been applied on a retroactive basis.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 5.7 presents a summary of the balances and transactions of these accounts, in the manner required by legislation.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 5.7

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges			Net increase or decrease (–)	
	April 1/1989	From outside parties	Internal to the Government	With outside parties	Internal to the Government	March 31/1990	1990	1989
	$	$	$	$	$	$	$	$
Unemployment Insurance Account, Table 5.8	–26,795,428	10,738,289,059	2,781,529,260	12,521,761,846		971,261,045	998,056,473	208,455,657
Canadian Ownership Account	1,907,813,043	274,908				1,908,087,951	274,908	–766,396
Add: investments made through the Canadian Ownership Account	1,656,854,321					1,656,854,321		
Canadian Ownership special charge collected	3,564,667,364	274,908				3,564,942,272	274,908	–766,396
Western Grain Stabilization Account	635	156,108,390	236,322,155	644,991	391,786,189		–635	8,855,441
Less: interest-bearing loans	1,409,795,918		246,069,995			1,163,725,923	–246,069,995	–95,441,181
	–1,409,795,283	*156,108,390*	*482,392,150*	*644,991*	*391,786,189*	*–1,163,725,923*	*246,069,360*	*104,296,622*
Crop Reinsurance Fund	–34,845,153	397,304		96,420,584		–130,868,433	–96,023,280	40,074,767
Agricultural Commodities Stabilization Accounts	117,867,748	165,851,703	135,035,219	553,138,601	216,836,318	–351,220,249	–469,087,997	–66,497,381
Less: interest-bearing loans	24,054,365		214,300,838			–190,246,473	–214,300,838	24,054,365
	93,813,383	*165,851,703*	*349,336,057*	*553,138,601*	*216,836,318*	*–160,973,776*	*–254,787,159*	*–90,551,746*
Environmental Studies Research Funds	172,007	1,294,302		282,333		1,183,976	1,011,969	–149,817
Insurance Accounts —								
Fishing Vessel Insurance Plan(1)	22,642,963	10,905,065		9,534,213		24,013,815	1,370,852	4,700,476
Nuclear Liability Reinsurance Account(1)	532,567	1,454				534,021	1,454	1,425
Investors' Indemnity Account(1)	23,834	2,091	35,000	8,728		52,197	28,363	
Land Assurance Fund(1)	1,270,291	97,029		622		1,366,698	96,407	188,967
Health Insurance Supplementary Account(1)	28,387					28,387		
Ship-Source Oil Pollution Fund(1)	149,618,850		15,629,700	465,559		164,782,991	15,164,141	13,457,885
	174,116,892	*11,005,639*	*15,664,700*	*10,009,122*		*190,778,109*	*16,661,217*	*18,348,753*

TABLE 5.7

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

		Receipts and other credits		Payments and other charges			Net increase or decrease (–)	
	April 1/1989	From outside parties	Internal to the Government	With outside parties	Internal to the Government	March 31/1990	1990	1989
	$	$	$	$	$	$	$	$
Other Specified Purpose Accounts —								
National Museums of Canada(2)	2,372,258	3,972,065	363,948	2,278,533		4,429,738	2,057,480	968,610
Marconi Celebration Trust Fund(2)	50,000	44,264		80,264		14,000	−36,000	−100,000
Claudia de Hueck Bequest Account(2)	408,287		44,760	50,753		402,294	−5,993	34,318
Natural Sciences and Engineering Research Council—Donation Trust Fund(2)	18,472			17,322		1,150	−17,322	−22,720
Inuvik General Hospital(2)	2,773	2,773		5,546			−2,773	
Sioux Lookout Zone Hospital(2)	2,274		60	956		1,378	−896	−2,667
National Battlefields Commission Trust Fund(2)	154,343		16,951			171,294	16,951	13,537
Ted Harrison Poster Fund(2)	2,202	823		2,325		700	−1,502	−523
Medical Research Council—Donations for research(2)	321,157	984,321	43,132	713,564		635,046	313,889	268,168
National Library—Special Operating Account(2)	5,597	69,899		67,342		8,154	2,557	−8,156
National Round Table on the Environment and Economy		15,832				15,832	15,832	
National Archives of Canada Account(1)	151,042	25,340		9,598		166,784	15,742	−8,000
Hungarian Medical School Projects(1)	10,000	7,347		17,455		−108	−10,108	10,000
Canadian Centre for Occupational Health and Safety—Donations(1)	960	5,065				6,025	5,065	960
	3,499,365	*5,127,729*	*468,851*	*3,243,658*		*5,852,287*	*2,352,922*	*1,153,527*
Total	2,364,833,148	11,078,349,034	3,629,391,018	13,185,501,135	608,622,507	3,278,449,557	913,616,410	280,861,367

(1) This account was reported in Table 7.14 (Section 7 of this volume) in 1988-89.

(2) This account was reported in Table 7.10 (Section 7 of this volume) in 1988-89.

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: *(a)* premiums, fines, penalties and interest; *(b)* Government share of benefits paid; *(c)* refunds of overpayments of benefits, and benefit repayments; *(d)* amounts for services rendered to other Government departments or agencies, or to the public; *(e)* amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, *(f)* interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: *(a)* benefits paid under the Act; *(b)* costs of administering the Act; and *(c)* interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $11.80 from April 1, 1989 to December 31, 1989 and $12.48 from January 1, 1990 to March 31, 1990. For the same periods, maximum weekly benefits were $363 from April 1, 1989 to December 31, 1989 and $384 from January 1, 1990 to March 31, 1990.

Interest-bearing loans are made to the Unemployment Insurance Account, under Section 119(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. During the year, all outstanding loans were repaid.

Within the Statement of Revenue and Expenditure, receipts and other credits of $10,738 million ($11,269 million in 1989) are reported as revenue, while payments and other charges of $12,522 ($11,596 million in 1989) are reported as expenditure.

Receipts and other credits of $2,782 million ($2,687 million in 1989) and payments and other charges of $2,152 million in 1989 (nil for 1990), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

TABLE 5.8

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1989-90	1988-89
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer*	10,969	11,508
Government	2,424	2,416
Investment income	36	16
Interest-bearing loans from the Government		
Miscellaneous revenue	91	16
	13,520	13,956
PAYMENTS AND OTHER CHARGES—		
Benefits	11,439	10,628
Expenses	1,083	968
Interest expense		198
Repayments of interest-bearing loans to the Government		1,954
	12,522	13,748
Net increase	998	208
Add—Balance at beginnning of year	-27	-235
Balance at end of year	971	-27

* Included in employee and employer contributions is $267 million ($256 million in 1988-89) from the Government as contribution for employees.

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account was credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

The special charge was cancelled due to deregulation on June 1, 1985. Therefore, any transactions since then are as a result of adjustments due to audits.

Within the Statement of Revenue and Expenditure, receipts and other credits of $0.3 million (-$1.0 million in 1989) are reported as revenue.

Western Grain Stabilization Account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, safflower seed, buckwheat, peas, lentils, fababeans and canary seed as well as any other prescribed seed that is produced in the designated area and is a grain for which a grade has been established and designated as "Canada Western" by regulation under the Canada Grain Act.

This account records funds for this purpose which are received from:

(a) levies paid by participating producers—a levy rate ranging from 2% to 4% applied to a participant's grain sales proceeds not exceeding $60,000 per year;

(b) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants on which levy has been paid by participants;

(c) interest on the amount standing to the credit of the Account at rates and in accordance with terms and conditions determined by the Minister of Finance; and,

(d) pursuant to Section 45 of the Western Grain Stabilization Act advances can be made from the Consolidated Revenue Fund when the balance in the Account is not sufficient for the payment of stabilization payments and other amounts required to be charged to the Account pursuant to Section 44 of the Western Grain Stabilization Act.

Within the Statement of Revenue and Expenditure, receipts and other credits of $156 million ($201 million in 1989) are reported as revenue, while payments and other charges of $0.6 million ($954 million in 1989), are reported as expenditure.

Receipts and other credits of $236 million ($3,400 million in 1989), and payments and other charges of $392 million ($2,638 million in 1989), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Crop Reinsurance Fund

This Fund, established by Section 6(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements.

Within the Statement of Revenue and Expenditure, receipts and other credits of $0.4 million ($43 million in 1989) are reported as revenue, while payments and other charges of $96 million ($3 million in 1989) are reported as expenditure.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts is to reduce income loss to producers from market risks through stabilizing prices. Premiums are shared equally by the Government of Canada, the governments of participating provinces and participating producers. These premiums should equal the total paid over time. There are several active accounts as follows:

(a) hogs;

(b) feeder cattle and slaughter cattle;

(c) feeder calves;

(d) lambs;

(e) apples;

(f) white pea beans;

(g) kidney/cranberry and other coloured beans;

(h) sugar beets;

(i) honey; and,

(j) onions.

These accounts were established in the accounts of Canada, pursuant to Section 13.1 of the Agricultural Stabilization Act.

Within the Statement of Revenue and Expenditure, receipts and other credits of $166 million ($90 million in 1989) are reported as revenue, while payments and other charges of $553 million ($244 million in 1989) are reported as expenditure.

Receipts and other credits of $135 million ($90 million in 1989) and payments and other charges of $217 million ($2 million in 1989), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Environmental Studies Research Funds

These accounts were established in Energy Mines and Resources and Indian Affairs and Northern Development pursuant to Section 76(1) of the Canada Petroleum Resources Act. The purpose of the Funds is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Within the Statement of Revenue and Expenditure, receipts and other credits of $1 million ($0.1 million in 1989) are reported as revenue, while payments and other charges of $0.3 million ($0.2 million in 1989) are reported as expenditure.

Insurance Accounts

For the following insurance accounts, within the Statement of Revenue and Expenditure, receipts and other credits of $11 million ($12 million in 1989) are reported as revenue, while payments and other charges of $10 million ($8 million in 1989) are reported as expenditure.

Receipts and other credits of $16 million ($14 million in 1989), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Fishing Vessel Insurance Plan

The Fishing Vessel Insurance Plan is administered in accordance with Vote 540, Appropriation Act No. 5, 1955, extended by Vote L38b, Appropriation Act No 1, 1970, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not to exceed at any time $150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Nuclear Liability Reinsurance Account

This account was established pursuant to Sections 16 and 17 of the Nuclear Liability Act, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Investors' Indemnity Account

Section 57 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this Section, and any recovery of losses referred to in Section 58 of the Act.

Section 58 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Land Assurance Fund

This account was established pursuant to Sections 160 to 164 of the Land Titles Act, to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, Appropriation Act No. 2, 1973, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Ship-Source Oil Pollution Fund

This account was established pursuant to Section 775 of the amended Canada Shipping Act to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

During the year, interest was credited to the account and charged to interest on public debt.

Other Specified Purpose Accounts

For the following Other Specified Purpose Accounts, within the Statement of Revenue and Expenditure, receipts and other credits of $5 million ($5 million in 1989) are reported as revenue, while payments and other charges of $3 million ($4 million in 1989) are reported as expenditure.

Receipts and other credits of $0.5 million ($0.3 million in 1989), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

National Museums of Canada

These accounts were established pursuant to Section 10 of the National Museums Act, and are credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, and an amount representing interest on the balance from time to time to the credit of the accounts. The accounts are to be charged with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with these accounts amount to $2,000 consisting of two Government of Canada marketable bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook.

During the year, interest was credited to the accounts and charged to interest on public debt.

Marconi Celebration Trust Fund

This account was established by Section 21 of the Financial Administration Act, for the purpose of raising moneys through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

Claudia de Hueck Bequest Account

This account was established by Section 21 of the Financial Administration Act and Section 15 of the Science Council of Canada Act, to record a bequest made by Mrs. Claudia de Hueck to be used to promote the study of humanities and for general educational purposes.

During the year, interest was credited to the account and charged to interest on public debt.

Natural Sciences and Engineering Research Council — Donation Trust Fund

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976 to record monies, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such monies, securities or other property, subject to the terms upon which such monies are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Inuvik General Hospital

This account was established under the authority of Section 21 of the Financial Administration Act to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Sioux Lookout Zone Hospital

This account was established under the authority of Section 21 of the Financial Administration Act to record transactions relating to a donation made by the Hospital for Sick Children Foundation to be used to finance a paediatric play program volunteer service at Sioux Lookout Zone Hospital.

National Battlefields Commission Trust Fund

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

During the year, interest was credited to the account and charged to interest on public debt.

Ted Harrison Poster Fund

This account was established by Section 21 of the Financial Administration Act, to accumulate money received from the sale of posters donated to the Whitehorse General Hospital in Whitehorse, Yukon Territory by local artist Ted Harrison. The proceeds from the sales will be used to purchase special equipment for the hospital.

Medical Research Council — Donations for Research

This account was established as a result of the Government's "Matching Grants" policy and records contributions received from organizations and individuals for biomedical research.

During the year, interest was credited to the account and charged to interest on public debt.

National Library Special Operating Account

This account was established pursuant to Section 14 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

National Round Table on the Environment and Economy

This account was established pursuant to Section 21 of the Financial Administration Act, to record gifts and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally.

National Archives of Canada Account

This account was established pursuant to Section 10 of the National Archives Act, this account records monies received for the purposes of the National Archives, by way of donation, bequest or otherwise. Amounts received for the purposes of the National Archives Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Hungarian Medical School Projects

This account was established by Section 21 of the Financial Administration Act, to record moneys received from the private sector. These donated funds were used to help defray the costs of the Hungarian medical school projects.

Canadian Centre for Occupational Health and Safety — Donations

This account was established by Section 6(3) of the Canadian Centre for Occupational Health and Safety Act, to record moneys, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1989 and the statement of revenue, expenses and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1989 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 13, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

(in thousands of dollars)

ASSETS	1989	1988
Balance of the account with Receiver General for Canada	1,314,362	426,933
Due from claimants (Note 3)	176,540	148,302
Due from Canada (Note 4)	43,334	64,478
	1,534,236	639,713

LIABILITIES AND SURPLUS	1989	1988
Unredeemed warrants	245,351	217,795
Tax deductions from warrants	175,446	66,128
	420,797	283,923
Surplus	1,113,439	355,790
	1,534,236	639,713

Approved by the Commission:

H. BRAITER
Executive Director
Finance and Administration

A. KROEGER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF REVENUE, EXPENSES AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenue		
Premiums (Note 5)	10,369,237	11,876,021
Interest on the balance of the account with the Receiver General	60,458	7,205
Penalties	29,983	20,208
	10,459,678	11,903,434
Expenses		
Benefits (Note 6 and Schedule)	11,372,817	10,715,512
Administration (Note 7)	1,053,699	968,034
Interest on advances from Canada		111,625
Doubtful accounts	23,542	17,101
	12,450,058	11,812,272
Excess (deficiency) of revenue over expenses before Government's share of benefits	–1,990,380	91,162
Government's share of benefits (Schedule)	2,748,029	2,632,902
Excess of revenue over expenses for the year	757,649	2,724,064
Surplus (deficit) at beginning of the year	355,790	–2,368,274
Surplus at end of the year	1,113,439	355,790

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule II to the Financial Administration Act, administers the Unemployment Insurance Act. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 112 of the Act. All amounts received under this Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part III of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

The Minister of National Revenue is also responsible, under Part VII of the Act, to administer and enforce the provisions of the Act relating to benefit repayments.

2. Accounting policies

(a) Premiums

The premiums are recorded based on an estimate of the amount to be collected in the current year and include adjustments between actual and estimated premiums of prior years.

(b) Interest

Interest on the balance of the account with the Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(c) Penalties

Penalties, levied pursuant to Section 33 of the Act, are recorded on an accrual basis.

(d) Benefits

Benefits represent the warrants issued during the year less benefit overpayments established by the Commission during the year and benefit repayments estimated to be receivable under Section 123 of the Act including adjustments between actual and estimated repayments of prior years.

(e) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(f) Government's share of benefits

The government's share of benefits is recorded on an accrual basis.

3. Due from claimants

	1989	1988
	(in thousands of dollars)	
Benefit overpayment and penalties	200,427	162,435
Less: allowance for doubtful accounts	56,606	44,631
	143,821	117,804
Estimated benefit repayments under Section 123 of the Act	32,719	30,498
	176,540	148,302

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60(2) of the Regulations amounted to $13.4 million ($6.7 million in 1988).

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1989—*Continued*

4. Due from (to) Canada

	1989	1988
	(in thousands of dollars)	
Government's share of benefits	–2,447	4,756
Premiums	81,561	54,619
Interest on balance of the account with Receiver General for Canada	12,620	2,072
Administration expenses	–48,135	3,125
Benefit repayments	185	111
Other	–450	–205
	43,334	64,478

5. Premiums

In 1989, the premium rate for employees was $1.95 per $100 of insurable earnings, compared to $2.35 in 1988. The premium rate for the employers, calculated at 1.4 times the employee rate was reduced to $2.73 per $100 of an employee's insurable earnings.

Employers with qualified wage loss insurance plans are entitled to premium reductions. Employers are required to share this reduction with their employees. In 1989, the total amount of premium reductions is estimated at $444 million ($426 million in 1988).

6. Overpayments and underpayments of benefits

The large number of claimants to be monitored and the requirement for prompt service require selective internal control procedures rather than universal and therefore the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, overpayments and underpayments of benefits exist which the Commission estimated at $348 million ($344 million in 1988) and $103 million ($141 million in 1988) respectively. These amounts are included in the benefits for the year.

7. Administration costs

The actual administrative costs of the Commission are calculated on the government fiscal year basis (April 1 to March 31). For purposes of charging the U. I. Account on a calendar year basis, applicable U. I. Administrative costs are apportioned as 9/12 of the amount for the fiscal year plus 3/12 of the amount for the previous fiscal year. The administrative costs calculated in this way totalled $1,061 million in 1989 ($975 million in 1988). This amount was offset by approximately $7.5 million ($7 million in 1988) for the recovery of costs related to maintaining the Social Insurance Number registry and issuing replacement cards.

8. Contingent liabilities

In the normal course of the operations of the Unemployment Insurance Account, certain appeals against or by the Commission are presently outstanding. In the opinion of management, the result of these appeals will not have a significant impact on the operations of the Unemployment Insurance Account.

9. Significant event

Bill C-21, the act amending the Unemployment Insurance Act, was passed by the House of Commons on November 6, 1989 but remains under review by the Senate. The proposed legislation eliminates the government's share of benefits and affects various provisions of the U. I. program, including entrance requirements, benefits and imposition of penalties.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

SCHEDULE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989		1988	
	Total	Government's share	Total	Government's share
Regular	9,739,380	2,350,165	9,216,704	2,249,358
Maternity	629,953		565,775	
Paternity	1,169			
Sickness	345,941		316,965	
Training	267,716	110,434	237,186	103,010
Job creation	101,914	41,968	102,250	41,092
Retirement	26,043		19,189	
Work sharing	21,209		16,860	
Adoption	4,821		4,718	
	11,138,146	2,502,567	10,479,647	2,393,460
Fishing	269,382	252,364	269,988	248,513
Gross benefits	11,407,528	2,754,931	10,749,635	2,641,973
Less: benefit repayments	34,711	6,902	34,123	9,071
	11,372,817	2,748,029	10,715,512	2,632,902

In accordance with Section 118 and 130 of the Unemployment Insurance Act, the government's share of benefits consists of extended benefits paid under Section 22, Subsections 25(8) and 26(3), and all benefits paid to fishermen less premiums paid by them and their designated employers.

Extended benefits paid under Section 22 of the Act are benefits paid to claimants who have exhausted their initial benefits (and labour force extended benefits, if they are entitled) and who reside in a region where the regional unemployment rate exceeds four per cent.

Extended benefits paid under Subsections 25(8) and 26(3) of the Act are benefits paid to claimants on job creation projects or training courses and whose entitlements are not enough to cover the duration of the project or course plus an additional maximum of three weeks of entitlement after the projects or courses end.

SECTION 6

1989-90
PUBLIC ACCOUNTS

Loans, Investments and Advances

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  All other 6.9
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  Borrowings by enterprise Crown corporations 6.22
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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 63(2) of the Financial Administration Act.

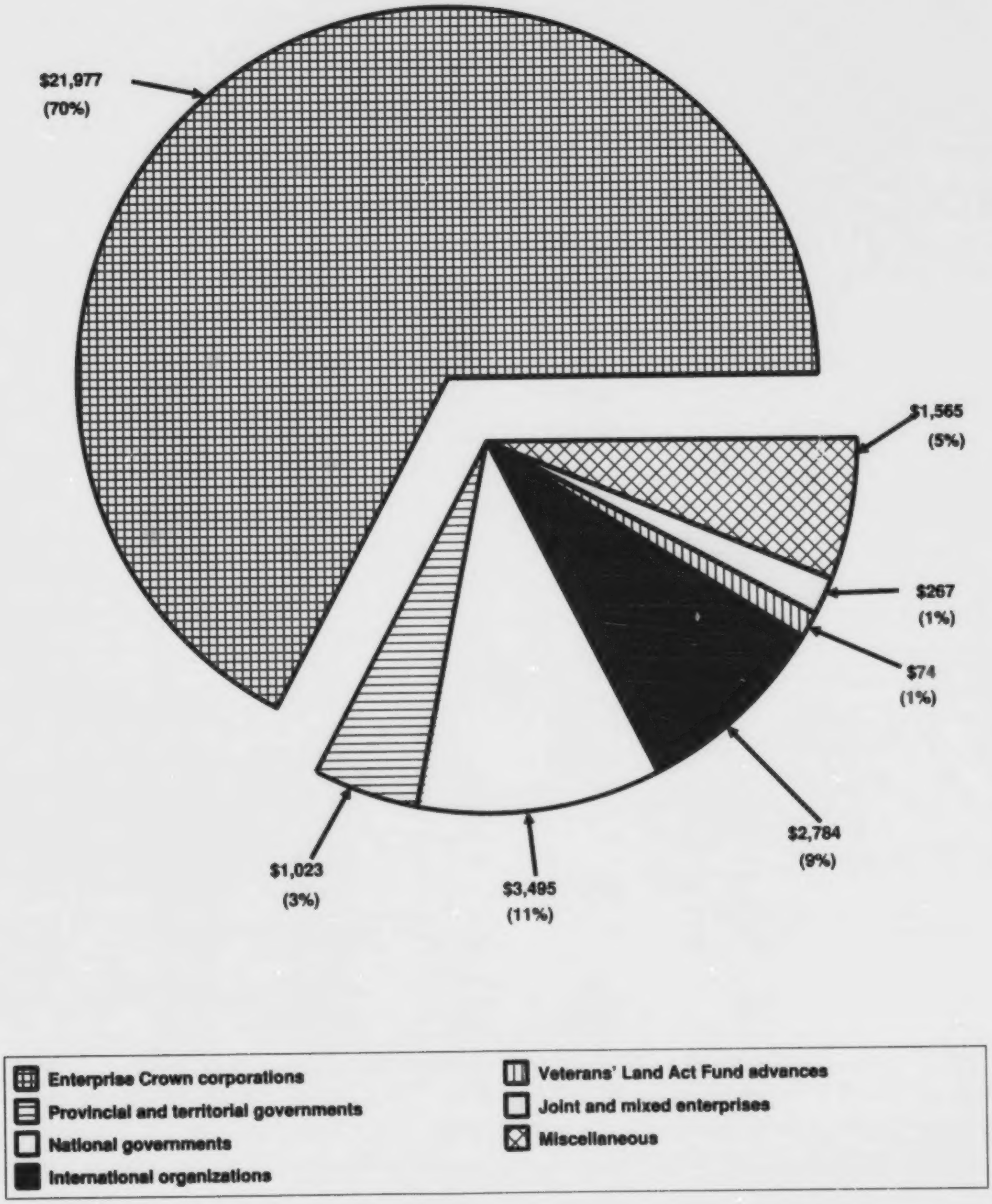
Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 11 of Volume II (Part II).

Chart A presents the total loans, investments and advances by category for the current fiscal year, while Chart B compares the total loans, investments and advances for the last five fiscal years. Table 6.1 presents the transactions and year-end balances of loans, investments and advances by category.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

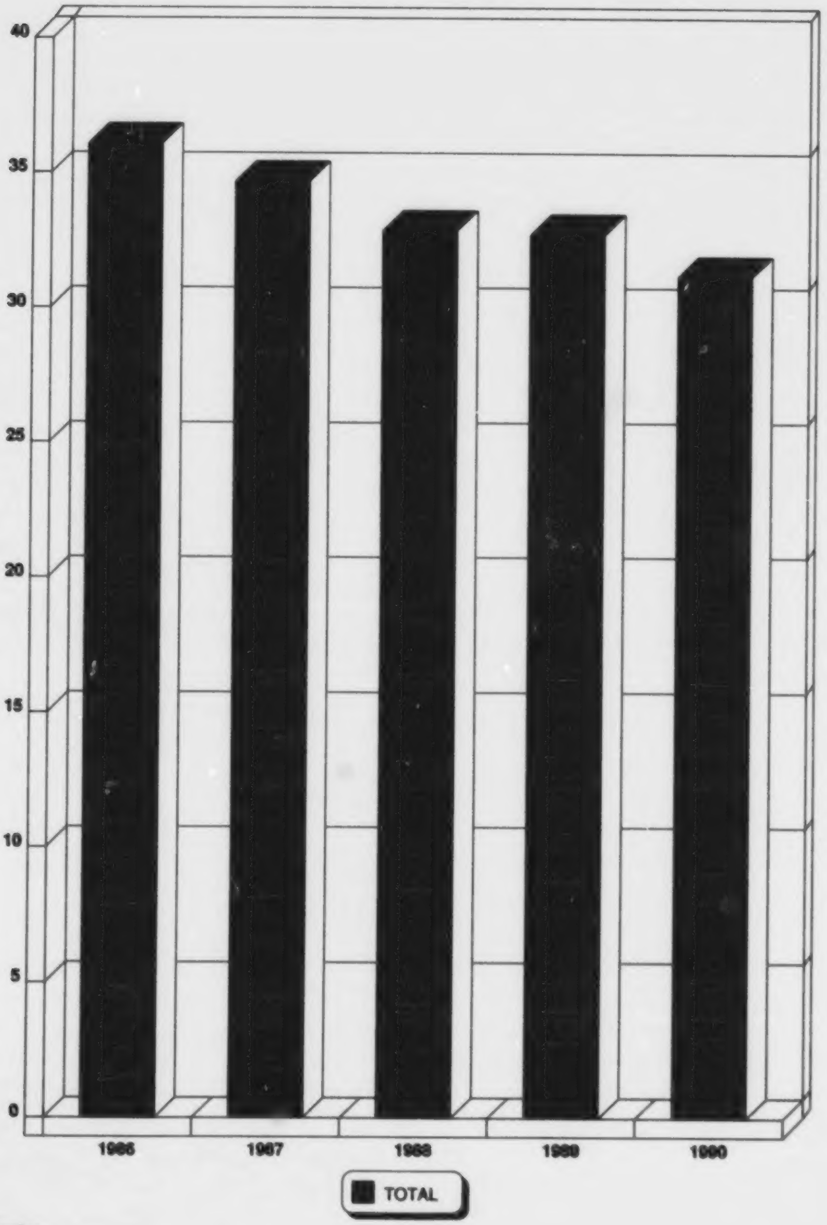
Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

CHART A
LOANS, INVESTMENTS AND ADVANCES [1]
(in millions of dollars)



[1] Before the allowance for valuation

CHART B
LOANS, INVESTMENTS AND ADVANCES [1]
(in billions of dollars)



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[1] **Before the allowance for valuation**

TABLE 6.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Enterprise Crown corporations—						
Lending institutions, Table 6.2—						
Canada Deposit Insurance Corporation	1,695,000,000	320,000,000		1,375,000,000	–320,000,000	361,335,618
Canada Mortgage and Housing Corporation	8,904,243,503	341,861,255	140,878,964	8,703,261,212	–200,982,291	–272,597,115
Export Development Corporation	697,000,000		75,000,000	772,000,000	75,000,000	–25,000,000
Farm Credit Corporation	3,472,292,765	1,354,819,344	1,250,350,000	3,367,823,421	–104,469,344	–229,546,014
Federal Business Development Bank	294,000,000			294,000,000		
	15,062,536,268	*2,016,680,599*	*1,466,228,964*	*14,512,084,633*	*–550,451,635*	*–165,807,511*
All other enterprise Crown corporations, Table 6.3—						
Canadian National Railway Company	2,452,298,776	12,346,842		2,439,951,934	–12,346,842	–11,333,470
Petro-Canada	4,299,126,174			4,299,126,174		
Other	723,028,399	434,696,824	437,123,000	725,454,575	2,426,176	175,984,940
	7,474,453,349	*447,043,666*	*437,123,000*	*7,464,532,683*	*–9,920,666*	*164,651,470*
Less: allowance for valuation	4,200,000,000	100,000,000		4,300,000,000	100,000,000	1,000,000,000
Total enterprise Crown corporations	18,336,989,617	2,563,724,265	1,903,351,964	17,676,617,316	–660,372,301	–1,001,156,041
Other loans, investments and advances—						
Provincial and territorial governments, Table 6.12	883,265,884	51,319,666	191,292,830	1,023,239,048	139,973,164	–27,254,529
National governments including developing countries, Table 6.13	4,190,689,615	893,342,467	197,931,607	3,495,278,755	–695,410,860	–132,383,470
International organizations, Table 6.14	4,620,583,036	472,483,932	517,452,308	4,665,551,412	44,968,376	56,729,687
Less: notes payable, Table 6.14	1,906,527,294	453,180,287	477,809,313	1,881,898,268	–24,629,026	33,179,257
	2,714,055,742	*925,664,219*	*995,261,621*	*2,783,653,144*	*69,597,402*	*23,550,430*
Veterans' Land Act Fund advances, less allowance for conditional benefits, Table 6.16	91,080,605	16,889,355	19,885	74,211,135	–16,869,470	–20,183,733
Joint and mixed enterprises, Table 6.17	628,727,426	361,993,431		266,733,995	–361,993,431	–37,072,275
Miscellaneous, Table 6.18	1,690,598,102	1,508,002,152	1,382,208,412	1,564,804,362	–125,793,740	96,501,801
	10,198,417,374	*3,757,211,290*	*2,766,714,355*	*9,207,920,439*	*–990,496,935*	*–96,841,776*
Less: allowance for valuation	6,800,000,000		600,000,000	6,200,000,000	–600,000,000	–200,000,000
Total other loans, investments and advances	3,398,417,374	3,757,211,290	3,366,714,355	3,007,920,439	–390,496,935	103,158,224
Total	21,735,406,991	6,320,935,555	5,270,066,319	20,684,537,755	–1,050,869,236	–897,997,817

ENTERPRISE CROWN CORPORATIONS

Loans and advances to, and investments in, enterprise Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

An enterprise Crown corporation is a Crown corporation that does not rely on Government funding as its principal source of revenue. These include selected corporations listed in Part I and all the corporations listed in Part II of Schedule III of the Financial Administration Act, the Bank of Canada and the Canadian Wheat Board.

An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the enterprise Crown corporations listed in the schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Corporations Operation Act.

Financial statements of parent enterprise Crown corporations can be found in Volume III of the Public Accounts. The financial statements of wholly-owned subsidiaries of enterprise Crown corporations are also included in that volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent enterprise Crown corporation.

Lending Institutions

Table 6.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations whose primary activity is to provide financial assistance.

TABLE 6.2

ENTERPRISE CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Canada Deposit Insurance Corporation	1,695,000,000	320,000,000		**1,375,000,000**	–320,000,000	361,335,618
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			**25,000,000**		
Housing	5,772,858,845	228,705,524	33,000,000	**5,577,153,321**	–195,705,524	–234,064,411
Real estate	153,699,350		33,878,964	**187,578,314**	33,878,964	30,225,542
Joint projects	1,453,587,253	45,626,325	74,000,000	**1,481,960,928**	28,373,675	14,735,352
Urban renewal scheme	10,530,212	2,291,639		**8,238,573**	–2,291,639	–3,845,341
Student housing projects	357,190,013	6,395,679		**350,794,334**	–6,395,679	–6,005,725
Sewage treatment projects	966,056,943	28,736,021		**937,320,922**	–28,736,021	–45,528,483
Ownership assistance	165,320,887	30,106,067		**135,214,820**	–30,106,067	–28,114,049
	8,904,243,503	*341,861,255*	*140,878,964*	***8,703,261,212***	*–200,982,291*	*–272,597,115*
Export Development Corporation—						
Capital stock	697,000,000		75,000,000	**772,000,000**	75,000,000	
Account without current transactions						–25,000,000
	697,000,000		*75,000,000*	***772,000,000***	*75,000,000*	*–25,000,000*
Farm Credit Corporation—						
Contributed capital	218,333,000		600,000,000	**818,333,000**	600,000,000	
Notes	3,248,998,227	1,353,594,216	650,350,000	**2,545,754,011**	–703,244,216	–228,477,552
Farm syndicates loan fund	4,961,538	1,225,128		**3,736,410**	–1,225,128	–1,068,462
	3,472,292,765	*1,354,819,344*	*1,250,350,000*	***3,367,823,421***	*–104,469,344*	*–229,546,014*
Federal Business Development Bank	294,000,000			**294,000,000**		
Total	15,062,536,268	2,016,680,599	1,466,228.964	14,512,084,633	–550,451,635	–165,807,511

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule III of the Financial Administration Act.

Section 42 of the Canada Deposit Insurance Corporation Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $3,000,000,000.

The loans bear interest at rates from 9.950% to 11.362% per annum, and are repayable between July 4, 1990 and January 10, 1994.

During the year, the Corporation paid interest of $172.2 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,735.1 million from budgetary appropriations. It paid interest of $788.5 million and transferred $33.9 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 16 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(a) Section 24(1)—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;

(b) Section 26(1)—to any person to assist in
   (i) the construction, purchase or improvement of a low-rental housing project;
   (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
   (iii) the conversion of existing buildings into a low-rental housing project;

(c) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(d) Section 51(1)—
   (i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof;
   (ii) to an occupier of a family housing unit for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,
   (iii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

(e) Section 61(1)—to cooperatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

(f) Section 76(1)—to any person that wishes to undertake a project
   (i) for individuals or families of low income; or,
   (ii) to meet the needs of individuals resulting from age, infirmity or other disability;

(g) Section 80(1)—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

(h) Section 81(1)—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

(i) Section 97(1)—to persons to whom a loan is not being made available pursuant to Part I of Section 24, the Corporation may make such a loan subject to the same terms, conditions and limitations that exist under Part I of Section 24; and,

(j) Section 98—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates from 5% to 16.07% per annum, and are repayable over 18 to 50 years, with final instalments between June 30, 1990 and March 31, 2037.

Real estate

Section 92(1) the National Housing Act authorizes advances to: *(a)* acquire land or housing projects by way of purchase, lease or otherwise; *(b)* install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; *(c)* construct, convert or improve housing projects; and, *(d)* acquire building materials and equipment and other personal property for use in connection with housing projects.

The advances bear interest at rates from 2% to 16.157% per annum, and are repayable over 50 years, with the final instalment on September 30, 2036.

Joint projects

Section 79(1) of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for *(a)* the acquisition and development of land for housing purposes or for any purpose incidental thereof; *(b)* the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, *(c)* the acquisition, improvement and conversion of existing buildings for a housing project or for housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 3% to 17.9% per annum, and are repayable over 25 to 50 years, with final instalments between June 30, 1990 and March 31, 2040.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25(1) of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81% to 7.81% per annum, and are repayable over 15 to 50 years, with final instalments between September 30, 1990 and December 31, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 88(1) of the National Housing Act, to a province or an agency thereof, a municipality or an agency thereof, or a hospital, school board, university, college, cooperative association or charitable corporation, to assist in *(a)* the construction, acquisition or improvement of a student housing project; *(b)* the acquisition of existing buildings and their conversion into a student housing project; or, *(c)* the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and September 30, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2023.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Sections 57(1) and 58(1) of the National Housing Act, to assist in *(a)* the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof or the condominium unit; or, *(b)* the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 10.84% per annum, and are repayable over 18 to 50 years, with final instalments between June 30, 1990 and December 31, 2013.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $110.8 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is authorized by Section 11(1) of the Export Development Act.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III of the Financial Administration Act.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12(1) of the Farm Credit Act.

During the year, the authorized limit of the Government's contribution was increased to $825,000,000 pursuant to Agriculture Vote 50b, Appropriation Act No 4, 1989-90.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable over 20 years, bearing interest at rates from 9% to 10.14% per annum, with final instalments between July 1, 1997 and July 1, 2000, $639,105,609;

(b) repayable over 20 years, bearing interest at rates from 6% to 8.75% per annum, with final instalments between July 1, 1990 and July 1, 1999, $959,943,630;

(c) repayable over 12 to 18 years, bearing interest at rates from 9.57% to 10.145% per annum, with final instalments between January 1, 1994 and January 1, 2004, $115,275,675;

(d) repayable over 10 years, bearing interest at rates from 9.245% to 11.625% per annum, with final instalments between July 1, 1990 and July 1, 1999, $383,036,267;

(e) repayable over 2 to 9 years, bearing interest at rates from 9.135% to 10.67% per annum, with the final instalment on July 1, 1997, $344,742,830; and,

(f) repayable within 1 year, bearing interest at rates from 11.097% to 11.375% per annum, $103,650,000.

During the year, the Corporation paid interest of $238.8 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(a) the purchase of farm machinery;

(b) the purchase, erection or improvement of buildings; or,

(c) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

The total amount authorized to be outstanding at any time is $25,000,000.

The advances bear interest at rates from 9.275% to 10.75% per annum, and are repayable in equal semi-annual instalments over 5 to 7 years, with final instalments between July 1, 1990 and July 1, 2001.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $34.2 million from budgetary appropriations.

The Government's contribution to the paid-in capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

All Other Enterprise Crown Corporations

Table 6.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations engaged in activities other than providing financial assistance.

TABLE 6.3

ALL OTHER ENTERPRISE CROWN CORPORATIONS

					Net increase or decrease (–)	
	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	1990	1989
	$	$	$	$	$	$
Atomic Energy of Canada Limited[1]—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	3,546,875	440,365		3,106,510	–440,365	–437,180
Bruce heavy water plant	59,667,104	14,297,099		45,370,005	–14,297,099	–13,257,451
Commercial products division	883,650	230,133		653,517	–230,133	–394,065
Gentilly II nuclear power station	140,853,941	2,634,941		138,219,000	–2,634,941	–2,408,754
Heavy water inventory	19,500,000	1,000,000		18,500,000	–1,000,000	
Lepreau nuclear station	280,089,977	5,055,785		275,034,192	–5,055,785	–4,608,468
	668,701,020	*23,658,323*		*645,042,697*	*–23,658,323*	*–21,105,918*
Less: consolidation adjustment[1]	668,701,020	23,658,323		645,042,697	–23,658,323	–21,105,918
Canadian National Railway Company—						
Capital stock	2,278,866,774			2,278,866,774		
Consolidated loan	173,432,002	12,346,842		161,085,160	–12,346,842	–11,333,470
	2,452,298,776	*12,346,842*		*2,439,951,934*	*–12,346,842*	*–11,333,470*

TABLE 6.3

ALL OTHER ENTERPRISE CROWN CORPORATIONS—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Petro-Canada—						
Capital stock—Common	3,326,354,321			**3,326,354,321**		
Preferred	972,771,853			**972,771,853**		
	4,299,126,174			***4,299,126,174***		
	6,751,424,950	12,346,842		**6,739,078,108**	–12,346,842	–11,333,470
Other—						
Bank of Canada	5,920,000			**5,920,000**		
Canada Development Investment Corporation	395,658,315			**395,658,315**		
Canada Ports Corporation	1,486,695	80,677		**1,406,018**	–80,677	–75,095
Saint John Harbour Bridge Authority	13,858,088	132,313		**13,725,775**	–132,313	–123,731
	15,344,783	*212,990*		***15,131,793***	*–212,990*	*–198,826*
Canada Post Corporation	80,000,000			**80,000,000**		80,000,000
Canadian Broadcasting Corporation[1]	33,000,000			**33,000,000**		
Canadian Dairy Commission	73,248,000	277,447,500	251,963,000	**47,763,500**	–25,484,500	61,652,000
Canadian National (West Indies) Steamships Ltd[1]—						
Capital stock	976			**976**		
Advances	324,024			**324,024**		
	325,000			***325,000***		
Canadian Saltfish Corporation	41,000,000	83,000,000	86,000,000	**44,000,000**	3,000,000	12,150,000
Cape Breton Development Corporation	41,000,000	42,963,032	9,000,000	**7,036,968**	–33,963,032	19,081,505
Freshwater Fish Marketing Corporation	16,500,000	27,244,181	32,900,000	**22,155,819**	5,655,819	11,300,000
Halifax Port Corporation	3,820,233	334,057		**3,486,176**	–334,057	–303,687
Mingan Associates, Ltd[1]						
Montreal Port Corporation	6,968,083	407,056		**6,561,027**	–407,056	–383,111
Prince Rupert Port Corporation			17,260,000	**17,260,000**	17,260,000	
Royal Canadian Mint—						
Capital stock	16,235,152	2,673,065		**13,562,087**	–2,673,065	–7,988,735
Loans			40,000,000	**40,000,000**	40,000,000	
	16,235,152	*2,673,065*	*40,000,000*	***53,562,087***	*37,326,935*	*–7,988,735*
Saint John Port Corporation	20,052,457			**20,052,457**		
St John's Port Corporation	3,332,784	200,622		**3,132,162**	–200,622	875,163
Vancouver Port Corporation	3,948,592	214,321		**3,734,271**	–214,321	–199,369
VIA Rail Canada Inc[1]	9,300,000			**9,300,000**		
	765,653,399	*434,696,824*	*437,123,000*	***768,079,575***	*2,426,176*	*175,984,940*
Less: consolidation adjustment[1]	42,625,000			**42,625,000**		
	723,028,399	434,696,824	437,123,000	**725,454,575**	2,426,176	175,984,940
Total	7,474,453,349	447,043,666	437,123,000	**7,464,532,683**	–9,920,666	164,651,470

[1] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the utilization of atomic energy for peaceful purposes.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $205.6 million from budgetary appropriations. It paid interest of $59 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 5% to 8.5% per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between September 30, 1990 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, and are repayable in equal monthly instalments over 20 years, with final instalments due September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loan, consolidated in 1983-84, bears interest at the rate of 9.18% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at the rate established every May 1st and November 1st by the Minister of Finance, in respect of borrowings having a six month term by Crown corporations. The loans are repayable in equal semi-annual instalments over 20 years, with the final instalment on May 1, 2008.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 1, 2008.

Canadian National Railway Company

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $7 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

During the year, the Corporation paid interest of $14.9 million to the Government.

In 1989-90, dividends of $47,644,192 were forgiven pursuant to Transport Vote 46b, Appropriation Act No 4, 1989-90.

Petro-Canada

The Corporation was established by the Petro-Canada Act, to explore, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part II of Schedule III the Financial Administration Act.

During the year, Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada) received financial assistance of $49.3 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24 and 26 of the Petro-Canada Act.

In 1989-90, 14,343 common shares having a par value of $1,434.3 million were surrendered by the Government to the Corporation for cancellation. The surrender by the Government was authorized by PC 1990-302 dated February 21, 1990. The reduction in share capital due to the cancellation of the shares by the Corporation was offset by an increase in corporate retained earnings. This increase was used to absorb the effects of a writedown in book value of the Corporation's net assets resulting from the adoption of the successful efforts method of accounting. The Government believes that the change in accounting method does not indicate an impairment in the market value of the Corporation. As a consequence, and because the Government continues to own 100% of the Corporation, no adjustment has been made in 1989-90 to the net recorded value of the Government's investment in the Corporation.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Bank of Canada Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $2,238.8 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(a) assist in the creation or development of businesses, resources, properties and industries of Canada;

(b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of State (Privatization), and is listed in Part II of Schedule III of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $32.1 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
Belledune	865,336	49,991		815,345
Chicoutimi	621,359	30,686		590,673
	1,486,695	80,677		1,406,018

The loans bear interest at rates from 6.44% to 9.09% per annum, and are repayable in equal annual instalments over 20 years, with final instalments on December 31, 2000.

During the year, the Corporation paid interest of $112,209 and dividends of $2 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 6.18, Miscellaneous loans, investments and advances).

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal semi-annual instalments over 50 to 51 years, with final instalments between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of $0.9 million to the Government.

Canada Post Corporation

The Corporation was established by the Canada Post Corporation Act, to make postal services available to the public.

The Corporation is an agent of Her Majesty, reports through the Minister of State and Leader of the Government in the House of Commons, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $184.5 million from budgetary appropriations.

A loan has been made to the Corporation pursuant to Section 29 of the Canada Post Corporation Act, to finance capital and extraordinary restructuring costs. The aggregate amount of loans to be outstanding at any time shall not exceed $500,000,000.

The loan bears interest at the rate of 9.705% per annum, and is repayable on April 27, 1998.

The Corporation paid interest of $7.8 million to the Government in 1989-90.

Canadian Broadcasting Corporation

The Corporation was established by the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $981.4 million from budgetary appropriations.

Advances have been made to the Corporation for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances are non-interest bearing and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III the Financial Administration Act.

During the year, the Corporation received financial assistance of $3.9 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 11.296% to 12.485% per annum, and are repayable within 1 year.

The Corporation paid interest of $9.3 million to the Government in 1989-90.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule III of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Steps have been initiated to wind-up the Corporation and assign the accounts receivable to the Minister of Finance. As of the year end, however, dissolution had not taken place because of unresolved legal implications with the BankAmerica International (formerly the Bank of America) and the United States Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the BankAmerica International. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the BankAmerica International from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1991, and further extensions will be obtained as required.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 16 of the Saltfish Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable within 1 year, bearing interest at rates from 11.184% to 11.995% per annum, with final instalments between July 16, 1990 and September 18, 1990, $43,000,000; and,

(b) repayable over 10 years, bearing interest at the rate of 10.94% per annum, with the final instalment on March 30, 2000, $1,000,000.

During the year, the Corporation paid interest of $5 million to the Government.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $54 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $50,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 16 of the Freshwater Fish Marketing Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $30,000,000.

The loans bear interest at rates from 11.47% to 11.72% per annum, and are repayable between November 16, 1990 and January 26, 1991.

During the year, the Corporation paid interest of $1.6 million to the Government.

Halifax Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Halifax.

The remaining loan bears interest at the rate of 10% per annum, and is repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1996.

During the year, the Corporation paid interest of $382,023 and dividends of $1.8 million to the Government.

Mingan Associates, Ltd

The Corporation was established by letters patent, granted under the laws of the Province of Quebec.

The Corporation is not an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule III of the Financial Administration Act.

In 1983-84, the Government purchased all of the 21,606 common shares without par value of the Corporation for an amount of $355,000, which was charged to budgetary expenditure (Indian Affairs and Northern Development Vote 10). These shares were purchased to gain ownership of a parcel of land owned by the Corporation which was required to be converted into reserve land. Parliamentary authority will be sought to wind-up the Corporation.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The remaining loan bears interest at the rate of 6.25% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $435,505 and dividends of $8.8 million to the Government.

Prince Rupert Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, loans were authorized by Transport Vote L50, Appropriation Acts No 1 and No 3 1989-90, to finance capital expenditures related to the Port of Prince Rupert.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates of 9.57% to 9.63% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2009, $4,500,000; and,

(b) bearing interest at the rate of 10.14% per annum, repayable in equal annual instalments over 20 years, with the final instalmemt on December 31, 2010, $12,760,000.

During the year, the Corporation paid interest of $83,562 and dividends of $3 million to the Government.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act, to:

(a) produce and arrange for the production and supply of coins of the currency of Canada;

(b) produce coins of the currency of other countries;

(c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part II of Schedule III of the Financial Administration Act.

Capital stock

Section 3.1(1) of the Royal Canadian Mint Act states that the authorized capital of the Mint is $40,000,000 divided into four thousand shares of ten thousand dollars each.

During the year, the Corporation issued the four thousand shares to the Minster of Supply and Services Canada, to be held in trust for Her Majesty in right of Canada.

Loans

Section 17(1) of the Act states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000.

Section 17(3) of the Act states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

The loans bear interest at rates from 8.25% to 12% per annum, and are repayable over 1 to 10 years, with final instalments between April 1, 1995 and April 1, 1998.

During the year, the Corporation paid interest of $1.7 million and transferred $60.4 million of profit to the Government.

Saint John Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Saint John.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Saint John.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates from 11% to 11.875% per annum, repayable at maturity on December 31, 1998 and December 31, 1999, $10,817,600;

(b) bearing interest at the rate of 12.43% per annum, repayable at maturity on December 31, 2000, $6,665,062; and,

(c) bearing interest at the rate of 11.625% per annum, repayable at maturity on December 31, 2005, $2,569,795.

During the year, the Corporation paid interest of $2.4 million to the Government.

St John's Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of St John's.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of St John's.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 9.33% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $1,327,551;

(b) bearing interest at the rate of 10.015% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1997, $868,320;

(c) bearing interest at the rate of 9.785% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1998, $702,454; and,

(d) bearing interest at the rate of 9.375% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1998, $233,837.

During the year, the Corporation paid interest of $320,894 to the Government.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The remaining loan bears interest at the rate of 7.5% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $296,145 and dividends of $22.2 million to the Government.

VIA Rail Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $521.1 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Summary Financial Statements of Enterprise Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations.

Tables 6.4 to 6.6 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise corporations grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Schedule III, Part II of the Financial Administration Act.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation in accordance with its own respective accounting policies. Most Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between those relating to outside parties, Government and other Crown corporations as well as other adjustments and dividends paid to outside parties. These adjustments may increase or reduce the amount of income accruing to the Government. Equity transactions with the Government include dividends declared, transfers of profits to the Government and non-current financial assistance provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. Volume III of the Public Accounts includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Corporations Operation Act. In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 1990 is presented in Table 6.7.

Borrowings by non-agent enterprise Crown corporations are not, in law, obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government. Such guarantees amounted to $0.1 million as at March 31, 1990. A summary of borrowing transactions by non-agent enterprise Crown corporations is presented in Table 6.8. The maturity and currency of enterprise Crown corporations' borrowings is presented in Table 6.9. Contingent liabilities of enterprise Crown corporations are presented in Table 6.10.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations for the year ended March 31, 1990 is provided in Table 6.11. Differences in figures reported in Table 6.6 and those reported in Table 6.11 result from the use of different accounting policies and from items in transit.

TABLE 6.4

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AND EQUITY AS AT MARCH 31, 1990						
Assets						
Financial						
Outside parties	3,096,194	1,259,609	22,864,591	5,219,964	65,754	32,506,112
Government and other Crown corporations	692,508	21,907,696	797,400	80,633	36,772	23,515,009
Total financial assets	3,788,702	23,167,305	23,661,991	5,300,597	102,526	56,021,121
Physical assets and deferred charges	14,789,063	151,296	360,158	1,084,186	985,849	17,370,552
Total assets	18,577,765	23,318,601	24,022,149	6,384,783	1,088,375	73,391,673
Liabilities						
Outside parties						
Borrowings	4,752,147		9,317,106	4,354,413	1,569	18,425,235
Bank of Canada notes in circulation and amounts owing to depositors		22,459,961				22,459,961
Other liabilities	3,742,298	584,245	1,515,805	1,875,496	63,231	7,781,075
Government and other Crown corporations	1,535,634	244,395	12,853,940	149,510	21,162	14,804,641
Total liabilities	10,030,079	23,288,601	23,686,851	6,379,419	85,962	63,470,912
Equity of Canada	8,547,686	30,000	335,298	5,364	1,002,413	9,920,761
Total liabilities and equity	18,577,765	23,318,601	24,022,149	6,384,783	1,088,375	73,391,673
Contingent liabilities	337,761	48,700	119,474	8,676	855	515,466
REVENUES, EXPENSES AND CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 1990						
Revenues						
Outside parties	12,761,213		2,659,916	5,355,317	364,556	21,141,002
Government and other Crown corporations						
Financial assistance	233,800		33,000	47,696	467	314,963
Other	938,249	2,424,541	149,859	16,475	10,632	3,539,756
Total revenues	13,933,262	2,424,541	2,842,775	5,419,488	375,655	24,995,721
Expenses						
Outside parties	12,668,829	185,700	1,545,322	5,399,462	451,400	20,250,713
Government and other Crown corporations	1,158,941		1,085,242	32,236	3,009	2,279,428
Total expenses	13,827,770	185,700	2,630,564	5,431,698	454,409	22,530,141
Net income/loss(-) for the year	105,492	2,238,841	212,211	–12,210	–78,754	2,465,580
Adjustments	2,160,090			4,599	–54	2,164,635
Government share of income/ loss (-)	–2,054,598	2,238,841	212,211	–16,809	–78,700	300,945
Equity transactions with the Government	683,666	–2,238,841	625,532	–865	53,963	–876,545
Equity of Canada, beginning of the year	9,918,618	30,000	–502,445	23,038	1,027,150	10,496,361
Equity of Canada, end of the year	8,547,686	30,000	335,298	5,364	1,002,413	9,920,761

Notes to Table 6.5 are an integral part of this table.

TABLE 6.5

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS —ASSETS AND LIABILITIES AS AT MARCH 31, 1990

(in thousands of dollars)

	Assets			
	Financial			
Enterprise Crown corporations[1]	Outside parties	Government and other Crown corporations	Physical assets and deferred charges	Total
Competitive, self-sustaining				
Canada Development Investment Corporation(2)	397,336	147,577	5,239	550,152
Canada Ports Corporation	1,583	80,753	35,864	118,200
Canada Post Corporation	514,214	64,754	1,928,816	2,507,784
Canadian National Railway System	529,884	141,458	6,465,734	7,137,076
Halifax Port Corporation	3,370	6,665	58,957	68,992
Montreal Port Corporation	8,886	64,693	156,172	229,751
Petro Canada(3)	1,606,300	43,055	5,626,634	7,275,989
Port of Quebec Corporation	1,374	24,013	45,954	71,341
Prince Rupert Port Corporation	1,108	12,757	99,026	112,891
Royal Canadian Mint	18,183	4,436	71,398	94,017
Saint John Port Corporation	842	13,717	77,865	92,424
St John's Port Corporation	469	1,610	14,625	16,704
Teleglobe Canada(4)	311			311
Vancouver Port Corporation	12,334	87,020	202,779	302,133
Total-Competitive, self-sustaining	*3,096,194*	*692,508*	*14,789,063*	*18,577,765*
Bank of Canada	*1,259,609*	*21,907,696*	*151,296*	*23,318,601*
Lending and Insurance				
Canada Deposit Insurance Corporation	494,114	24,810	1,018	519,942
Canada Mortgage and Housing Corporation	8,853,486	56,360	16,995	8,926,841
Insurance Programs	175,578	665,950	134,345	975,873
Export Development Corporation	6,950,445	10,142		6,960,587
Farm Credit Corporation	3,623,795		192,924	3,816,719
Federal Business Development Bank	2,767,173	40,138	14,876	2,822,187
Total-Lending and insurance	*22,864,591*	*797,400*	*360,158*	*24,022,149*
Marketing				
Canadian Commercial Corporation	828,008	1,814		829,822
Canadian Dairy Commission Marketing operations	21,899	46,279	78,027	146,205
Canadian Saltfish Corporation	9,839	140	6,319	16,298
Canadian Wheat Board, The	4,351,974	32,361	976,516	5,360,851
Freshwater Fish Marketing Corporation	8,244	39	23,324	31,607
Total-Marketing	*5,219,964*	*80,633*	*1,084,186*	*6,384,783*
Other				
Atlantic Pilotage Authority	648	5	1,314	1,967
Cape Breton Development Corporation	27,333	698	447,288	475,319
Great Lakes Pilotage Authority, Ltd	1,836		46	1,882
Laurentian Pilotage Authority	3,107		603	3,710
Pacific Pilotage Authority	3,263		1,463	4,726
St. Lawrence Seaway Authority, The	29,339	36,069	534,879	600,287
Seaway International Bridge Corporation Ltd, The	228		256	484
Total-Other	*65,754*	*36,772*	*985,849*	*1,088,375*
Total-Enterprise	32,506,112	23,515,009	17,370,552	73,391,673

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(1) All enterprise Crown corporations listed in this table are parent Crown corporations except the Seaway International Bridge Corporation, Ltd which is an unconsolidated subsidiary.

(2) Canada Development Investment Corporation (CDIC): During 1988, the operating assets of Canada Eldor Inc. (CEI) (formerly Eldorado Nuclear Limited) were transferred to Cameco - A Canadian Mining & Energy Corporation (Cameco) in exchange for notes and a 38.5% interest in Cameco. Also during 1988, the corporation acquired two subsidiaries from Atomic Energy of Canada Limited - Nordion International Inc. (Nordion) and Theratronics International Limited (Theratronics). On December 12, 1989, Bill C-13, an Act authorizing the divestiture of Nordion and Theratronics by CDIC was passed by the House of Commons. Pursuant to a directive received from the Government, CDIC acquired a 51% interest in Ginn Publishing Canada Inc. (Ginn) on May 26, 1989. The financial statements of Cartierville Financial Corporation Inc. (CFC) and CEI, have been consolidated with those of CDIC. The earnings of Nordion, Theratronics and Ginn and/or gains or losses on dispositions do not accrue to the benefit of CDIC, therefore, the investment is carried at the lower of cost and net realizable value.

(3) Subsequent to March 31, 1989, Petro Canada announced a retroactive change in accounting policy. This change is reflected in the values reported in Tables 6.4, 6.5,and 6.6. The effect was to reduce the government's equity by $1,188 million.

(4) On April 4,1987, the Teleglobe Canada Reorganization and Divestiture Act received Royal Assent pursuant to the letter of intent signed February 11,1987 selling the assets of Teleglobe Canada to Memotec Data Inc. The Corporation is potentially liable for bills of exchange. The liability amounts to £15,473,811 ($28,915,911)as at March 31,1990 and matures in 1993.

Liabilities					
Ouside parties					
Borrowings	**Other**	**Government and other Crown corporations**	**Total liabilities**	**Equity of Canada**	**Total liabilities and equity**
566,320	15,610	141,829	723,759	–173,607	550,152
	2,741	2,372	5,113	113,087	118,200
	841,588	176,100	1,017,688	1,490,096	2,507,784
1,715,777	1,552,061	322,839	3,590,677	3,546,399	7,137,076
	2,802	3,486	6,288	62,704	68,992
	11,556	8,767	20,323	209,428	229,751
2,450,354	1,274,159	769,651	4,494,164	2,781,825	7,275,989
	3,617	164	3,781	67,560	71,341
	4,805	65,560	70,365	42,526	112,891
	18,705	17,129	35,834	58,183	94,017
19,696	1,888	20,681	42,265	50,159	92,424
	594	3,219	3,813	12,891	16,704
		17	17	294	311
	12,172	3,820	15,992	286,141	302,133
4,752,147	*3,742,298*	*1,535,634*	*10,030,079*	*8,547,686*	*18,577,765*
	23,044,206	*244,395*	*23,288,601*	*30,000*	*23,318,601*
	547	1,407,238	1,407,785	–887,843	519,942
	56,834	8,820,007	8,876,841	50,000	8,926,841
	870,741	4,968	875,709	100,164	975,873
5,802,119	371,320	5,667	6,179,106	781,481	6,960,587
1,215,613	59,536	2,615,450	3,890,599	–73,880	3,816,719
2,299,374	156,827	610	2,456,811	365,376	2,822,187
9,317,106	*1,515,805*	*12,853,940*	*23,686,851*	*335,298*	*24,022,149*
	788,297	1,473	789,770	40,052	829,822
	97,922	48,283	146,205		146,205
	6,827	44,159	50,986	–34,688	16,298
4,354,413	973,839	32,599	5,360,851		5,360,851
	8,611	22,996	31,607		31,607
4,354,413	*1,875,496*	*149,510*	*6,379,419*	*5,364*	*6,384,783*
102	960	114	1,176	791	1,967
	25,179	20,994	46,173	429,146	475,319
	3,448		3,448	–1,566	1,882
1,459	3,882		5,341	–1,631	3,710
	2,739		2,739	1,987	4,726
	26,555	54	26,609	573,678	600,287
8	468		476	8	484
1,569	*63,231*	*21,162*	*85,962*	*1,002,413*	*1,088,375*
18,425,235	30,241,036	14,804,641	63,470,912	9,920,761	73,391,673

TABLE 6.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations	Outside parties	Financial assistance [1]	Other	Total
Competitive, self-sustaining				
Canada Development Investment Corporation	18,855		2,634	21,489
Canada Ports Corporation	6,537		8,559	15,096
Canada Post Corporation	3,342,520	184,500	229,073	3,756,093
Canadian National Railway System	3,686,633		506,391	4,193,024
Halifax Port Corporation	18,347		805	19,152
Montreal Port Corporation	53,557		12,258	65,815
Petro Canada	4,996,477	49,300	91,481	5,137,258
Port of Quebec Corporation	10,169		4,163	14,332
Prince Rupert Port Corporation	14,315		705	15,020
Royal Canadian Mint	546,028		70,335	616,363
Saint John Port Corporation	11,355		1,562	12,917
St John's Port Corporation	2,985		288	3,273
Teleglobe Canada	244			244
Vancouver Port Corporation	53,191		9,995	63,186
Total-Competitive, self-sustaining	*12,761,213*	*233,800*	*938,249*	*13,933,262*
Bank of Canada			*2,424,541*	*2,424,541*
Lending and insurance				
Canada Deposit Insurance Corporation	270,206		3,874	274,080
Canada Mortgage and Housing Corporation	782,485		65,162	847,647
Insurance Programs	176,515		56,868	233,383
Export Development Corporation	629,313		526	629,839
Farm Credit Corporation	422,690			422,690
Federal Business Development Bank	378,707	33,000	23,429	435,136
Total-Lending and insurance	*2,659,916*	*33,000*	*149,859*	*2,842,775*
Marketing				
Canadian Commercial Corporation	689,788	17,089		706,877
Canadian Dairy Commission				
Marketing operations	403,381		10,806	414,187
Canadian Saltfish Corporation	39,470		5,669	45,139
Canadian Wheat Board, The	4,173,235	30,607		4,203,842
Freshwater Fish Marketing Corporation	49,443			49,443
Total-Marketing	*5,355,317*	*47,696*	*16,475*	*5,419,488*
Other				
Atlantic Pilotage Authority	7,268	467	25	7,760
Cape Breton Development Corporation	223,394		4,836	228,230
Great Lakes Pilotage Authority, Ltd	9,182			9,182
Laurentian Pilotage Authority	28,497			28,497
Pacific Pilotage Authority	26,092			26,092
St. Lawrence Seaway Authority, The	67,971		5,771	73,742
Seaway International Bridge Corporation Ltd, The	2,152			2,152
Total-Other	*364,556*	*467*	*10,632*	*375,655*
Total-Enterprise	21,141,002	314,963	3,539,756	24,995,721

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[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $798,168 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 6.11 because of differences resulting from the different accounting policies followed.

Expenses									
Outside parties	Government and Crown corporations[1]	Total	Income/or loss(–)	Adjustments	Government share of net income/or loss(–)	Equity tranactions with Government	Equity beginning of year	Equity end of year
313,127		313,127	–291,638	1,358	–290,280		116,673	–173,607
17,733	–5,428	12,305	2,791		2,791	29,205	81,091	113,087
3,188,251	419,042	3,607,293	148,800	–301,309	–152,509		1,642,605	1,490,096
3,749,308	269,128	4,018,436	174,588		174,588	–41,150	3,412,961	3,546,399
13,589	1,066	14,655	4,497		4,497	–1,604	59,811	62,704
55,299	4,921	60,220	5,595		5,595	–1,496	205,329	209,428
4,725,240	393,554	5,118,794	18,464	–1,859,447	–1,840,983	671,000	3,951,808	2,781,825
11,916		11,916	2,416		2,416	–658	65,802	67,560
10,574	306	10,880	4,140		4,140	–974	39,360	42,526
539,074	70,091	609,165	7,198	–692	6,506	40,000	11,677	58,183
10,117	3,055	13,172	–255		–255		50,414	50,159
2,130	626	2,756	517		517		12,374	12,891
99	63	162	82		82	–2,500	2,712	294
32,372	2,517	34,889	28,297		28,297	–8,157	266,001	286,141
12,668,829	*1,158,941*	*13,827,770*	*105,492*	*–2,160,090*	*–2,054,598*	*683,666*	*9,918,618*	*8,547,686*
185,700		*185,700*	*2,238,841*		*2,238,841*	*–2,238,841*	*30,000*	*30,000*
–65,724	165,811	100,087	173,993		173,993		–1,061,836	–887,843
213,187	607,992	821,179	26,468		26,468	–26,468	50,000	50,000
–8,980	73,043	64,063	169,320		169,320		–69,156	100,164
834,987	–7,007	827,980	–198,141		–198,141	75,000	904,622	781,481
184,183	241,196	425,379	–2,689		–2,689	600,000	–671,191	–73,880
387,669	4,207	391,876	43,260		43,260	–23,000	345,116	365,376
1,545,322	*1,085,242*	*2,630,564*	*212,211*		*212,211*	*625,532*	*–502,445*	*335,298*
691,615	8,112	699,727	7,150		7,150	–865	33,767	40,052
400,193	13,994	414,187						
56,289	8,210	64,499	–19,360	–4,599	–23,959		–10,729	–34,688
4,203,842		4,203,842						
47,523	1,920	49,443						
5,399,462	*32,236*	*5,431,698*	*–12,210*	*–4,599*	*–16,809*	*–865*	*23,038*	*5,364*
7,322	25	7,347	413		413		378	791
302,000		302,000	–73,770		–73,770	53,963	448,953	429,146
9,515		9,515	–333	54	–279		–1,287	–1,566
30,125		30,125	–1,628		–1,628		–3	–1,631
26,738		26,738	–646		–646		2,633	1,987
74,015	2,517	76,532	–2,790		–2,790		576,468	573,678
1,685	467	2,152					8	8
451,400	*3,009*	*454,409*	*–78,754*	*54*	*–78,700*	*53,963*	*1,027,150*	*1,002,413*
20,250,713	2,279,428	22,530,141	2,465,580	–2,164,635	300,945	–876,545	10,496,361	9,920,761

Borrowings by Agent Enterprise Crown Corporations

Table 6.7 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 49 of the Financial Administration Act (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". The borrowings are from other than the Government. In accordance with Section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 1990, an allowance for borrowings expected to be repaid by the Government was established at $3,550 million.

Borrowings by non-agent enterprise Crown corporations are not included in this table because such borrowings are not on behalf of Her Majesty. Table 6.8 provides information on borrowings of such corporations.

TABLE 6.7

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1989	Borrowings and other credits	Repayments and other charges	Balance March 31/1990
Canada Development Investment Corporation	525,138	58,297	17,115	566,320
Canadian Wheat Board, The	3,767,331	17,610,029	17,022,947	4,354,413
Export Development Corporation	5,198,057	40,141,196	39,537,134	5,802,119
Farm Credit Corporation	1,328,156		112,543	1,215,613
Federal Business Development Bank	2,065,349	4,600,603	4,366,578	2,299,374
Petro Canada	2,096,814	8,004,223	7,650,683	2,450,354
Saint John Port Corporation	19,696			19,696
Seaway International Bridge Corporation, Ltd., The	8			8
Teleglobe Canada(4)				
Total	15,000,549	70,414,348	68,707,000	16,707,897
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	-3,185,000		365,000	-3,550,000
Borrowings expected to be repaid by agent enterprise Crown Corporations reported on the Statement of Assets and Liabilities	11,815,549	70,414,348	69,072,000	13,157,897

Notes to Table 6.5 are an integral part of this table.

Borrowings by Enterprise Crown Corporations

Table 6.8 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations. Borrowings of non-agent enterprise Crown corporations are not on behalf of Her Majesty.

TABLE 6.8

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1989	Borrowings and other credits	Repayments and other charges	Balance March 31/1990
Borrowings by agent enterprise Crown corporations	15,000,549	70,414,348	68,707,000	16,707,897
Borrowings by non-agent enterprise Crown corporations–				
Atlantic Pilotage Authority	275		173	102
Canadian National Railway System	1,715,358	79,108	78,689	1,715,777
Laurentian Pilotage Authority		1,459		1,459
	1,715,633	80,567	78,862	1,717,338
Total	16,716,182	70,494,915	68,785,862	18,425,235

Notes to Table 6.5 are an integral part of this table.

Maturity and Currency of Borrowings by Enterprise Crown Corporations

Table 6.9 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations, as at March 31, 1990.

TABLE 6.9

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
1991	3,396,226	84,538	3,480,764
1992	7,033,406	53,263	7,086,669
1993	889,367	39,718	929,085
1994	1,424,934	144,335	1,569,269
1995	418,442	144,213	562,655
1996/2000	1,002,981	499,765	1,502,746
2001/2005	1,372,341	515,794	1,888,135
2006 and after	1,170,200	235,712	1,405,912
Total	16,707,897	1,717,338	18,425,235

Notes to Table 6.5 are an integral part of this table.

(1) The borrowings are composed of U.S.$ 9,975,375 ,£ 1,454 , SF 193,229 , ¥ 288,056 , Austl$ 94,272 , N.Z.$ 9,528 , DM 228,774, ECU 222,247 , and Cdn$ 7,412,300.

Contingent Liabilities of Enterprise Crown Corporations

Table 6.10 summarizes the contingent liabilities of enterprise Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 6.10

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1990
Agent enterprise Crown corporations	
Bank of Canada-loan guarantees	48,700
Canada Mortgage and Housing Corporation-insulation claims and other litigation	52,600
Canada Ports Corporation-miscellaneous litigation	1,709
Canadian Commercial Corporation-contract damages	8,676
Export Development Corporation-loan guarantees and loans with recourse	64,589
Federal Business Development Bank-loan guarantees	2,285
Halifax Port Corporation--miscellaneous litigation	1,024
Montreal Port Corporation-miscelleneous litigation	6,300
Petro Canada-loan guarantee	226,000
Port of Quebec Corporation-miscelleneous litigation	6,000
St John's Port Corporation-miscelleneous litigation	364
St Lawrence Seaway Authority-claims for damages	67,448
Teleglobe Canada-guaranteed bills of exchange	28,916
	514,611
Non-agent enterprise Crown corporations	
Atlantic Pilotage Authority-miscelleneous litigation	855
	855
Total	515,466

Notes to Table 6.5 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations

Table 6.11 summarizes financial assistance under budgetary appropriations for both agent and non-agent enterprise Crown corporations. It should be read in conjunction with Table 6.6. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 6.11

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent enteprise Crown corporations			
Canada Ports Corporation	32,053	32,053	
Canada Post Corporation	184,500	184,500	
Canadian Commercial Corporation	17,089	17,089	
Canadian Dairy Commission	3,874	3,874	
Canadian Wheat Board, The	30,608	30,608	
Cape Breton Development Corporation	53,963	39,089	14,874
Export Development Corporation	110,845	110,845	
Federal Business Development Bank	34,189	34,189	
Petro-Canada	49,300	49,300	
St Lawrence Seaway Authority, The	26,900	26,900	
	543,321	*528,447*	*14,874*
Non-agent enterprise Crown corporations			
Canadian National Railway System	6,955	6,955	
Laurentian Pilotage Authority	1,673	1,673	
	8,628	*8,628*	
Total	551,949	537,075	14,874

[1] Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 6.12 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
NEWFOUNDLAND—						
Atlantic Canada Opportunities Agency—						
Special areas and highways agreement	27,529,006	2,726,408		**24,802,598**	–2,726,408	–2,516,394
Finance—						
Federal-provincial employment loans program	3,661,214			**3,661,214**		
Federal-provincial fiscal arrangements	3,839,751	3,839,751	71,232,000	**71,232,000**	67,392,249	3,839,751
Municipal Development and Loan Board	4,609,659	227,076		**4,382,583**	–227,076	–229,707
Special development loans program	6,700,000			**6,700,000**		
Winter capital projects fund	6,944,973	32,191		**6,912,782**	–32,191	–6,828
	25,755,597	*4,099,018*	*71,232,000*	***92,888,579***	*67,132,982*	*3,603,216*
Industry, Science and Technology—						
Atlantic Development Board carry-over projects	884,496	44,734		**839,762**	–44,734	–40,938
Atlantic Provinces Power Development Act	71,123,898	2,375,598		**68,748,300**	–2,375,598	–2,219,965
	72,008,394	*2,420,332*		***69,588,062***	*–2,420,332*	*–2,260,903*
Total Newfoundland	125,292,997	9,245,758	71,232,000	**187,279,239**	61,986,242	–1,174,081
NOVA SCOTIA—						
Atlantic Canada Opportunities Agency—						
Special areas and highways agreement	17,250,574	1,817,195		**15,433,379**	–1,817,195	–1,677,653
Energy, Mines and Resources—						
Regional electrical interconnections	2,438,855	36,935		**2,401,920**	–36,935	–33,499
Finance—						
Federal-provincial employment loans program	1,021,803	219,432		**802,371**	–219,432	–655,145
Federal-provincial fiscal arrangements			57,724,000	**57,724,000**	57,724,000	
Municipal Development and Loan Board	1,048,680	96,581		**952,099**	–96,581	–91,638
Special development loans program	4,300,000			**4,300,000**		
Winter capital projects fund	3,388,503	368,524		**3,019,979**	–368,524	–338,157
	9,758,986	*684,537*	*57,724,000*	***66,798,449***	*57,039,463*	*–1,084,940*
Industry, Science and Technology—						
Atlantic Development Board carry-over projects	3,476,023	187,361		**3,288,662**	–187,361	–174,122
Atlantic Provinces Power Development Act	35,806,538	2,139,674		**33,666,864**	–2,139,674	–2,011,861
	39,282,561	*2,327,035*		***36,955,526***	*–2,327,035*	*–2,185,983*
Total Nova Scotia	68,730,976	4,865,702	57,724,000	**121,589,274**	52,858,298	–4,982,075
PRINCE EDWARD ISLAND—						
Atlantic Canada Opportunities Agency—						
Comprehensive development plan agreement	10,824,743	357,816		**10,466,927**	–357,816	–203,962
Finance—						
Federal-provincial employment loans program	142,060	24,087		**117,973**	–24,087	–18,727
Federal-provincial fiscal arrangements			9,798,000	**9,798,000**	9,798,000	–3,687,000

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Municipal Development and Loan Board	631,374	39,719		**591,655**	–39,719	–33,050
Special development loans program	133,426	62,511		**70,915**	–62,511	
Winter capital projects fund	893,430	92,527		**800,903**	–92,527	–61,237
	1,800,290	*218,844*	*9,798,000*	***11,379,446***	*9,579,156*	*–3,800,014*
Industry, Science and Technology—						
Atlantic Development Board carry-over projects	20,194	1,428		**18,766**	–1,428	–1,328
Total Prince Edward Island	12,645,227	578,088	9,798,000	**21,865,139**	9,219,912	–4,005,304
NEW BRUNSWICK—						
Atlantic Canada Opportunities Agency—						
Special areas and highways agreement	32,643,792	2,805,100		**29,838,692**	–2,805,100	–2,597,461
Energy, Mines and Resources—						
Regional electrical interconnections	4,616,405	70,216		**4,546,189**	–70,216	–64,211
Finance—						
Federal-provincial employment loans program	5,688,632	219,078		**5,469,554**	–219,078	–201,901
Federal-provincial fiscal arrangements	8,841,342	8,841,342	31,853,830	**31,853,830**	23,012,488	8,841,342
Municipal Development and Loan Board	5,134,770	162,810		**4,971,960**	–162,810	–117,553
Special development loans program	5,375,000			**5,375,000**		
Winter capital projects fund	9,198,961	129,870		**9,069,091**	–129,870	–99,756
	34,238,705	*9,353,100*	*31,853,830*	***56,739,435***	*22,500,730*	*8,422,132*
Industry, Science and Technology—						
Atlantic Development Board carry-over projects	720,028	44,424		**675,604**	–44,424	–41,325
Atlantic Provinces Power Development Act	35,850,243	2,054,713		**33,795,530**	–2,054,713	–1,940,341
	36,570,271	*2,099,137*		***34,471,134***	*–2,099,137*	*–1,981,666*
Total New Brunswick	108,069,173	14,327,553	31,853,830	**125,595,450**	17,526,277	3,778,794
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			**61,300,779**		
Municipal Development and Loan Board	39,532,293	2,247,938		**37,284,355**	–2,247,938	–2,134,088
Special development loans program	70,300,000			**70,300,000**		
Winter capital projects fund	91,314,928			**91,314,928**		
	262,448,000	*2,247,938*		***260,200,062***	*–2,247,938*	*–2,134,088*
Industry, Science and Technology—						
Special areas and highways agreement	92,333,434	2,792,351		**89,541,083**	–2,792,351	–2,573,825
Total Quebec	354,781,434	5,040,289		**349,741,145**	–5,040,289	–4,707,913
ONTARIO—						
Finance—						
Federal-provincial employment loans program	6,755,398	1,023,109		**5,732,289**	–1,023,109	–956,427
Municipal Development and Loan Board	8,822,708	1,103,992		**7,718,716**	–1,103,992	–1,357,165
Special development loans program	908,758	206,169		**702,589**	–206,169	–193,568
Winter capital projects fund	24,361,045	2,503,340		**21,857,705**	–2,503,340	–2,298,089
Total Ontario	40,847,909	4,836,610		**36,011,299**	–4,836,610	–4,805,249

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

					Net increase or decrease (–)	
	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	1990	1989
	$	$	$	$	$	$
MANITOBA—						
Agriculture—						
Agricultural service centres	5,356,404	453,940		**4,902,464**	–453,940	–415,509
Energy, Mines and Resources—						
Regional electrical interconnections	101,506,350	2,018,217	20,685,000	**120,173,133**	18,666,783	–1,848,998
Finance—						
Federal-provincial employment loans program	2,423,778	543,519		**1,880,259**	–543,519	–508,056
Municipal Development and Loan Board	2,227,060	416,582		**1,810,478**	–416,582	–395,163
Special development loans program	2,395,388	543,439		**1,851,949**	–543,439	–510,224
Winter capital projects fund	1,987,445	157,324		**1,830,121**	–157,324	–145,312
	9,033,671	*1,660,864*		***7,372,807***	*–1,660,864*	*–1,558,755*
Western Economic Diversification—						
Special areas and highways agreement	2,256,853	234,622		**2,022,231**	–234,622	–216,845
Total Manitoba	118,153,278	4,367,643	20,685,000	**134,470,635**	16,317,357	–4,040,107
SASKATCHEWAN—						
Agriculture—						
Agricultural service centres	4,988,597	358,485		**4,630,112**	–358,485	–326,908
Finance—						
Federal-provincial employment loans program	506,920	89,164		**417,756**	–89,164	–82,422
Municipal Development and Loan Board	550,219	134,300		**415,919**	–134,300	–127,431
	1,057,139	*223,464*		***833,675***	*–223,464*	*–209,853*
Total Saskatchewan	6,045,736	581,949		**5,463,787**	–581,949	–536,761
ALBERTA—						
Finance—						
Federal-provincial employment loans program	1,931,779	426,760		**1,505,019**	–426,760	–419,157
Municipal Development and Loan Board	2,588,641	463,300		**2,125,341**	–463,300	–441,054
Special development loans program	4,000,000			**4,000,000**		
Winter capital projects fund	2,851,821	409,904		**2,441,917**	–409,904	–402,836
	11,372,241	*1,299,964*		***10,072,277***	*–1,299,964*	*–1,263,047*
Western Economic Diversification—						
Special areas and highways agreement	2,021,415	218,222		**1,803,193**	–218,222	–202,120
Total Alberta	13,393,656	1,518,186		**11,875,470**	–1,518,186	–1,465,167
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	6,408,994	1,106,403		**5,302,591**	–1,106,403	–1,052,394
Municipal Development and Loan Board	3,458,159	681,473		**2,776,686**	–681,473	–651,984
Special development loans program	8,301,226	1,885,653		**6,415,573**	–1,885,653	–1,771,159
Winter capital projects fund	10,658,500	1,278,147		**9,380,353**	–1,278,147	–1,090,722
Total British Columbia	28,826,879	4,951,676		**23,875,203**	–4,951,676	–4,566,259

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	12,249	2,253		**9,996**	–2,253	–1,992
Winter capital projects fund	174,964			**174,964**		–39,592
	187,213	*2,253*		***184,960***	*–2,253*	*–41,584*
Indian Affairs and Northern Development—Government of the Northwest Territories	235,305	40,767		**194,538**	–40,767	–37,549
Total Northwest Territories	422,518	43,020		**379,498**	–43,020	–79,133
YUKON TERRITORY—						
Indian Affairs and Northern Development—Government of the Yukon Territory	5,742,689	742,329		**5,000,360**	–742,329	–671,318
Yukon Territory small business loans	313,412	220,863		**92,549**	–220,863	44
Total Yukon Territory	6,056,101	963,192		**5,092,909**	–963,192	–671,274
Total	883,265,884	51,319.666	191,292,830	**1,023,239,048**	139,973,164	–27,254,529

Special areas and highways agreement

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments over the next 20 years, with final instalments between April 1, 1990 and March 31, 2009.

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.51% to 7.44% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between October 30, 1993 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Constitution Acts 1867 to 1982, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between May 1, 1990 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.12% to 7.54% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between March 1, 1991 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.84% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between April 1, 1990 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council.

The loans bear interest at rates from 7.5% to 8.5% per annum, and are repayable over 11 to 18 years at various anniversary amortization dates, with final instalments between July 31, 1999 and April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 3 to 25 years, with final instalments between March 31, 1992 and March 31, 2014.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick and Nova Scotia.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L20, Appropriation Acts No 1 and No 3, 1989-90.

The loans bear interest at rates from 9% to 10% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between March 31, 2008 and March 31, 2011.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688% to 9.375% per annum, and are repayable in equal instalments due at various anniversary dates.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 6.747% to 14.129% per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 31, 1992 and March 31, 2004.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
Second mortgage ...	106,555	13,018		93,537
Low cost housing ...	128,750	27,749		101,001
	235,305	40,767		194,538

The loans bear interest at rates from 5.375% to 8.875% per annum, and are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1990 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
Second mortgage ...	70,855	13,726		57,129
Low cost housing ...	283,011	46,934		236,077
Capital expenditures	728,707	58,935		669,772
Outside parties— Capital projects ..	4,660,116	622,734		4,037,382
	5,742,689	742,329		5,000,360

The loans bear interest at rates from 5.375% to 12.5% per annum, and are repayable in equal annual instalments over 10 to 35 years, with final instalments between April 1, 1990 and November 24, 2003.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and were repayable in annual instalments over 10 years, with the final instalment on April 1, 1988. As of March 31, 1990, the loans have not been reimbursed in full.

During the year, loans totalling $220,863 were written-off by Indian Affairs and Northern Development Vote 31b, Appropriation Act No 4, 1989-90.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 6.13 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 6.13

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	1989
	$	$	$	$	$	$
China—Finance	49,426,118			**49,426,118**		
Jamaica—						
Finance—						
Economic assistance	10,000,000	10,000,000			–10,000,000	
Deferred principal	15,000,000		10,000,000	**25,000,000**	10,000,000	
	25,000,000	*10,000,000*	*10,000,000*	***25,000,000***		
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	398,815,387	29,733,948		**369,081,439**	–29,733,948	–29,150,928
Deferred principal	94,990,863			**94,990,863**		
	493,806,250	*29,733,948*		***464,072,302***	*–29,733,948*	*–29,150,928*
Developing countries—						
External Affairs—Canadian International Development Agency—						
International development assistance	3,048,644,965	703,590,066	23,834,780	**2,368,889,679**	–679,755,286	–114,782,783
Development of export trade (loans administered by the Export Development Corporation)—						
External Affairs	573,741,029	149,944,392	163,920,080	**587,716,717**	13,975,688	11,608,302
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	71,253	74,061	176,747	**173,939**	102,686	–58,061
Total	4,190,689,615	893,342,467	197,931,607	**3,495,278,755**	–695,410,860	–132,383,470

China

A loan to China was authorized under the Export Credits Insurance Act.

Jamaica

Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity date under the April 20, 1985 loan agreement was August 9, 1989. The applicable interest rate for payments due between August 9, 1985 and August 9, 1989 was 13.375% per annum.

During the year, additional loan repayments have been deferred.

Deferred principal

The loan agreement has been amended by the following Rescheduling Agreements:

(a) the Rescheduling Agreement dated October 18, 1985, provided for the deferment of principal repayments in the amount of $5,000,000 due on August 9, 1985;

(b) the Rescheduling Agreement dated June 4, 1987, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1986 and August 9, 1987; and,

(c) the Rescheduling Agreement dated July 25, 1989, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1988 and August 9, 1989. The repayment of the deferred principal started on June 30, 1989 and will continue until February 28, 1999.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—International development assistance

Loan assistance has been made to developing countries for international development assistance. Since April 1, 1986, loans under negotiated loan agreements in existence at March 31, 1986 were made under various budgetary authorities (including External Affairs Votes 30, 30b and 30c, Appropriation Acts No 1, No 3, No 4 and No 5, 1989-90). Previous to this date, all loans to developing countries were paid under non-budgetary authority.

During the year, loans totalling $647,764,022 were forgiven pursuant to the Forgiveness of Debts (sub-Saharan Africa) Act.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The closing balance of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments to all countries are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.13 as international development assistance to developing countries.

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
(a) 17 year term, 7 year grace period, non-interest bearing, with the final repayment in September 2002:				
Senegal[1]	999,070	999,070		
(b) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	22,011,212	1,031,957		20,979,255
	26,510,285	*1,031,957*		*25,478,328*
(c) 25 year term, 5 year grace period, 6% interest per annum, with the final repayment in March 1995:				
Nigeria[1]	623,789	623,789		
(d) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between September 1996 and January 2012:				
Barbados	16,025,442	484,918		15,540,524
Brazil	11,445,636	552,296		10,893,340
Chile	1,737,265	182,869		1,554,396
Colombia	16,529,728	1,000,000		15,529,728
Cuba	9,547,012			9,547,012
Dominican Republic	2,200,001			2,200,001
Egypt	47,826,088			47,826,088
Jamaica	32,665,520			32,665,520
Korea	369,285	43,446		325,839
Malaysia	9,506,845	714,426		8,792,419
Nigeria[1]	621,679	621,679		
Peru	337,617			337,617
Salvador, El	8,253,948	402,631		7,851,317
Trinidad	4,548,731	301,205		4,247,526
Turkey	6,693,478	279,347		6,414,131
	168,308,275	*4,582,817*		*163,725,458*
(e) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	2,444,934	85,960		2,358,974
(f) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	611,654	50,000		561,654

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
(g) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	14,983,402	211,428		14,771,974
Antigua	5,324,977	224,976		5,100,001
Argentina	532,000	18,667		513,333
Barbados	7,948,529	30,750		7,917,779
Belize	11,085,640	304,524		10,781,116
Bolivia	1,399,037	42,395		1,356,642
Brazil	637,879	20,913		616,966
Burma	8,306,202			8,306,202
Cameroun[1]	143,284,651	143,284,651		
Chile	2,862,418	98,062		2,764,356
Colombia	18,089,433	564,649		17,524,784
Congo-Brazzaville[1]	22,598,238	22,598,238		
Costa Rica	23,118,847			23,118,847
Dominica	1,703,712	65,799		1,637,913
Dominican Republic	8,253,303	182,848		8,070,455
Ecuador	9,988,645	304,914		9,683,731
Egypt	57,599,945			57,599,945
Gabon[1]	7,614,186	7,614,186		
Ghana[1]	77,579,081	77,579,081		
Grenada	765,020	21,270		743,750
Guatemala	3,843,873	56,250		3,787,623
Guyana	37,205,028			37,205,028
Honduras	33,015,261			33,015,261
India	686,552,489	6,139,439		680,413,050
Indonesia	271,882,315	3,887,748		267,994,567
Ivory Coast[1]	79,959,686	79,959,686		
Jamaica	56,213,535			56,213,535
Kenya[1]	108,794,891	108,794,891		
Madagascar[1]	22,958,010	22,958,010		
Malaysia	2,413,377	9,907		2,403,470
Malta	887,490	25,000		862,490
Mexico	78,984	2,772		76,212
Montserrat	640,689	17,232		623,457
Morocco	14,720,667	29,468		14,691,199
Nicaragua	18,357,040			18,357,040
Nigeria[1]	41,124,218	41,124,218		
Pakistan	584,466,701	7,199,391		577,267,310
Paraguay	559,892	19,996		539,896
Peru	22,531,736	1,864		22,529,872
Philippines	3,837,789			3,837,789
Salvador, El	1,185,000	14,990		1,170,010
St Lucia	466,520	13,871		452,649
St Vincent	996,312	14,312		982,000
Senegal[1]	14,093,784	14,093,784		
Sri Lanka	163,522,270	2,965,399		160,556,871
Swaziland[1]	1,369,960	1,369,960		
Thailand	33,397,833	522,093		32,875,740
Trinidad	3,090,301	114,236		2,976,065
Tunisia	117,000,850	3,112,047		113,888,803
Various francophone countries[1][2]	1,677,258	1,677,258		
Zaire[1]	31,298,397	31,298,397		
Zambia[1]	86,188,539	86,188,539		
Zimbabwe[1]	30,813,364	30,813,364		
	2,898,819,204	*695,591,473*		*2,203,227,731*
(h) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	42,958,105	625,000		42,333,105
(i) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt	9,243,531			9,243,531
	3,150,518,847	703,590,066		2,446,928,781
Less: payments made under budgetary authority	101,873,882		23,834,780	78,039,102
	3,048,644,965	703,590,066	23,834,780	2,368,889,679

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

[1] The forgiveness of Debts (sub-Saharan Africa) Act authorized the forgiveness of official development assistance debts of this country.

[2] Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Since April 1, 1987, certain loans for the development of export trade are made under budgetary authority.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The closing balance of loans to national governments includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.13.

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
(a) 1 to 5 year term, 8.75% to 10% (libor) interest per annum, with final repayment in December 1997:				
Poland	69,505,334	1,800,453		67,704,881
Peru		1,554,485	2,590,809	1,036,324
	69,505,334	*3,354,938*	*2,590,809*	*68,741,205*
(b) 6 to 10 year term, 7% to 14.5% (set prime) interest per annum, with final repayment in February 2000:				
Argentina	129,450,000			129,450,000
Brazil	10,925,734	186,879	2,719,307	13,458,162
Chile	3,810,327	466,842		3,343,485
Ecuador	9,304,705	242,357	4,778,000	13,840,348
Ethiopia	12,000,631	3,178,187		8,822,444
Ghana	6,407,139	1,666,329		4,740,810
Kenya	178,500	3,443		175,057
Tanzania	33,200,744	640,350		32,560,394
Turkey	49,663,104	16,169,608	1,704,631	35,198,127
Zambia	8,681,277			8,681,277
	263,622,161	*22,553,995*	*9,201,938*	*250,270,104*
(c) 11 to 15 year term, 0% to 11% interest per annum, with final repayment in June 2012:				
Korea	140,086,379	16,666,667		123,419,712
Madagascar	19,258,875	371,450		18,887,425
Sudan	7,751,250	149,500		7,601,750
Thailand	23,601,985	194,693	12,564,595	35,971,887
Turkey	263	5		258
	190,698,752	*17,382,315*	*12,564,595*	*185,881,032*
(d) 16 to 20 year term, 0% interest per annum with final repayment in August 2014.				
Indonesia		34,328	5,737,608	5,703,280
(e) 21 to 25 year term, 3% to 12.5% (libor) interest per annum, with final repayment in April 2018:				
Algeria	2,086,278		5,577,539	7,663,817
Congo	3,418,183	65,928		3,352,255
Mexico	33,454,438	645,242		32,809,196
	38,958,899	*711,170*	*5,577,539*	*43,825,268*
(f) 31 to 40 year term, 0% to 11.75% interest per annum, with final repayment in February 2044:				
Cameroon	8,259,007	1,120,502	6,737,645	13,876,150
China	8,023,867	547,556	18,423,681	25,899,992
Egypt	6,453,409	44,247	10,192,086	16,601,248
India	6,072,517	274,637	12,863,653	18,661,533
Jamaica	19,838,954	2,012,814	15,374,411	33,200,551
Morocco	28,900,194	692,477	63,115,161	91,322,878
Pakistan	4,123,642	90,295	1,540,954	5,574,301
	81,671,590	*4,782,528*	*128,247,591*	*205,136,653*
	644,456,736	48,819,274	163,920,080	759,557,542
Less: payments made under budgetary authority	70,715,707	101,125,118		171,840,825
	573,741,029	149,944,392	163,920,080	587,716,717

During the year, receipts and other credits included loan repayments of $40,559,619, a valuation adjustment of $8,259,655 in respect of loans totalling $381,258,614 US and $11,453,221 ECU (European Currency Unit), while payments and other charges included loans and guarantees of $163,920,080. Interest of $34.4 million was received and credited to non-tax revenue.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Since April 1, 1986, note encashments, and cash subscriptions/loans to international financial institutions are now made under budgetary authority. However, subscriptions/loans made by the issuance of non-interest bearing notes continue to be under non-budgetary authority.

Table 6.14 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations. The closing balance of loans/subscriptions to international financial institutions includes, where applicable, total loans/subscriptions made under both budgetary and non-budgetary authorities. The total budgetary payments to all international financial institutions are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the total amount reported in Table 6.1 as International organizations (net). In addition, Table 6.15 presents additional disclosure of information related to subscriptions to the capital of international development institutions, as well as future commitments and contingent liabilities related to international development assistance as disclosed in Note 10 to the audited financial statements of the Government of Canada in Section 2 of this volume.

TABLE 6.14

INTERNATIONAL ORGANIZATIONS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Canada's subscriptions to the capital of the—						
African Development Bank	70,634,447	387,601	6,080,004	76,326,850	5,692,403	5,827,178
Less: notes payable	100,827	6,080,004	5,984,751	196,080	95,253	10,640
	70,533,620	*6,467,605*	*12,064,755*	*76,130,770*	*5,597,150*	*5,816,538*
Asian Development Bank	162,266,184	2,904,693		159,361,491	–2,904,693	–8,537,363
Less: notes payable	15,081,505		3,770,376	11,311,129	–3,770,376	–3,770,376
	147,184,679	*2,904,693*	*3,770,376*	*148,050,362*	*865,683*	*–4,766,987*
Caribbean Development Bank	12,593,295	219,887		12,373,408	–219,887	–405,357
Less: notes payable	835,108		357,788	477,320	–357,788	–1,068,312
	11,758,187	*219,887*	*357,788*	*11,896,088*	*137,901*	*662,955*
Inter-American Development Bank	143,753,578	2,795,705	2,596,000	143,553,873	–199,705	–5,111,238
Less: notes payable	18,644,206	2,596,000	7,005,152	14,235,054	–4,409,152	–11,481,741
	125,109,372	*5,391,705*	*9,601,152*	*129,318,819*	*4,209,447*	*6,370,503*
International Bank for Reconstruction and Development (World Bank)	296,595,562	3,463,694	19,583,886	312,715,754	16,120,192	5,517,928
Less: notes payable	16,115,858		16,115,858		–16,115,858	
	280,479,704	*3,463,694*	*35,699,744*	*312,715,754*	*32,236,050*	*5,517,928*
International Development Association	3,054,688,061		200,560,000	3,255,248,061 (1)	200,560,000	232,400,000
Less: notes payable	896,152,700	200,560,000	336,000,000	760,712,700	–135,440,000	–53,914,000
	2,158,535,361	*200,560,000*	*536,560,000*	*2,494,535,361*	*336,000,000*	*286,314,000*

TABLE 6.14

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
International Finance Corporation	48,996,247	973,640	5,746,325	**53,768,932**	4,772,685	4,438,585
Multilateral Investment Guarantee Agency	7,651,390	147,574		**7,503,816**	–147,574	7,651,390
Less: notes payable	3,863,230		111,322	**3,751,908**	–111,322	3,863,230
	3,788,160	*147,574*	*111,322*	***3,751,908***	*–36,252*	*3,788,160*
	2,846,385,330	*220,128,798*	*603,911,462*	***3,230,167,994***	*383,782,664*	*308,141,682*
International financial institutions	1,916,308,788	7,010,739	246,353,870	**2,155,651,919**(1)	239,343,131	236,511,585
Less: notes payable	955,733,860	243,944,283	108,464,066	**1,091,214,077**	135,480,217	99,539,816
	960,574,928	*250,955,022*	*354,817,936*	***1,064,437,842***	*103,862,914*	*136,971,769*
Common Fund for Commodities			1,604,954	**1,604,954**	1,604,954	
International Tin Council	4,484,953	192,339		**4,292,614**	–192,339	–15,047
International Natural Rubber Agreement	7,514,407	7,514,407			–7,514,407	–1,704,010
International Monetary Fund—Enhanced Structural Adjustment Facility	13,981,949		34,312,354	**48,294,303**	34,312,354	13,981,949
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	15,676			**15,676**		
Customs Co-operation Council	6,309			**6,309**		
Food and Agriculture Organization	854,605			**854,605**		241,183
General Agreement on Tariffs and Trade	14,508			**14,508**		
Intergovernmental Maritime Consultative Organization	1,617			**1,617**		
International Atomic Energy Agency	65,656			**65,656**		
International Civil Aviation Organization	71,419			**71,419**		
International Labour Organization	68,666			**68,666**		
Paris Union of the World Intellectual Property Organization	58,927			**58,927**		
United Nations Educational, Scientific and Cultural Organization	683,459			**683,459**		
United Nations Industrial Development Organization	362,976			**362,976**		
United Nations organizations	3,546,774		35,440	**3,582,214**	35,440	
World Health Organization	163,357			**163,357**		
	5,913,949		*35,440*	***5,949,389***	*35,440*	*241,183*
Total	3,838,855,516	478,790,566	994,682,146	**4,354,747,096**	515,891,580	457,617,526
Less: payments made under budgetary authority	1,124,799,774	446,873,653	579,475	**1,571,093,952**	446,294,178	434,067,096
	2,714,055,742	925,664,219	995,261,621	**2,783,653,144**	69,597,402	23,550,430
Summary—						
International organizations	5,745,382,810	25,610,279	516,872,833	**6,236,645,364**	491,262,554	490,796,783
Less: payments made under budgetary authority	1,124,799,774	446,873,653	579,475	**1,571,093,952**	446,294,178	434,067,096
	4,620,583,036	472,483,932	517,452,308	**4,665,551,412**	44,968,376	56,729,687
Less: notes payable	1,906,527,294	453,180,287	477,809,313	**1,881,898,268**	–24,629,026	33,179,257
Total	2,714,055,742	925,664,219	995,261,621	**2,783,653,144**	69,597,402	23,550,430

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(1) The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National governments including developing countries", international development assistance has also been provided to developing countries.

TABLE 6.15

INTERNATIONAL DEVELOPMENT ASSISTANCE— SUBSCRIPTIONS, CONTINGENT LIABILITIES AND COMMITMENTS

	Share subscriptions		Paid-in shares purchased						Parliamentary authority available for use in subsequent years	
				Cost						
	Paid-in	Callable	Number of shares	Foreign currencies	Canadian currency[1]	Estimated value of callable shares[2]	Other commit-ments	Contin-gent liabilities	Number of shares	Estimated value
				millions	$millions	$millions	$millions	$millions		$millions
African Development Bank	4,200	12,600	4,200		59[3]	176[4]			12,600	181[5]
	2,100	31,500	1,260	$15US	18	456			32,340	468[5]
African Development Fund							88			
Asian Development Bank	8,740	36,403	8,740	$105US	123	514			36,403	514[5]
	2,370	45,030	2,370	24SDR	36	685			[5]	
Asian Development Fund							93			
Caribbean Development Bank	1,585	5,355	1,585	$10US	11[6]	34			5,355	38[5]
Caribbean Special Development Fund							10			
Undisbursed loans to national governments including developing countries							533			
Inter-American Development Bank	9,982	115,220	9,982	$121US	144	2,946			63,692	876[5]
International Bank for Reconstruction and Development (World Bank)			[7]	[7]	314	4,115[8]	83	1,787	[7]	2,799[9]
International Development Association	[10]	[10]	219,916	[10]	3,255		869			[9]
International Finance Corporation	45,976	[11]	46,226[10]	$46US	56					[9]
International Monetary Fund—Loans								2,016[12]		502[9]
Multilateral Investment Guarantee Agency			2,965	$8US	8					4[9]

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[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1990 ($1US = $1.1695 Cdn; 1SDR = $1.521317 Cdn).

[2] Commitments to the institutions will require future "Maintenance of value" payments.
According to the Articles of Agreement of the World Bank, countries are obliged to maintain the value of certain portions of their paid-in capital subscriptions and contributions. The World Bank has not had a workable standard of value since 1978 when the formal link between the US dollar and gold was broken. The World Bank agreed not to seek payment of these obligations pending the establishment of a new standard of value for the Bank. Maintenance of value obligations do not exist for International Development Association contributions. In October 1986, the Executive Board agreed upon the "1974 SDR" as a successor standard of value. The 1974 SDR is a fixed US dollar equivalent of the value of the SDR prevailing in 1974 ($1.20635 US = 1 SDR). Maintenance of value payments resumed July 1, 1987. It is expected that other institutions will follow this lead.

[3] Canadian currency equivalent of 42,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[4] Canadian currency equivalent of 126,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[5] These amounts are reflected as non-lapsing non-budgetary authorities in the External Affairs ministerial section of Volume II, Part I (Section 9).

[6] This amount excludes a maintenance of value payment of $1,192,625.

[7] Canada's subscription is for 31,543 shares. Payments are accounted for as a proportion of each share.

[8] Total subscription valued at $3,805,190,000 US. Callable value translated at $1 US = $1.1695 Cdn, representing approximately 91% of the total subscription.

[9] Subscription and payment authorities are annual budgetary voted items presented in the Finance ministerial section of Volume II, Part I (Section 10).

[10] There are no outstanding subscriptions other than the notes payable in Table 6.14. Accounting is based on dollar values rather than number of shares.

[11] This represents a commitment by Canada to the capital of the Corporation to be paid by 1990, rather than a "callable" amount.

[12] Canada has agreed to lend the Enhanced Structural Adjustment Facility SDR 300 million and to subsidize the interest rate on the loan through a grant of approximately SDR 165 million, of which SDR 32.45 million has been paid-in. In addition, lines of credit of SDR 892.5 million have been made available to the IMF.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L40, Appropriation Acts No 1 and No 3, 1989-90).

During the year, payments and other charges included additional subscriptions in non-interest bearing, non-negotiable demand notes.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts.

During the year, there were no additional subscriptions made.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts.

During the year, there were no additional subscriptions made.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L40c, Appropriation Act No 5, 1989-90).

During the year, payment and other charges included additional subscriptions in non-interest bearing, non-negotiable notes.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development (IBRD), as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L5, Appropriation Acts No 1 and No 3, 1989-90).

During the year, payments and other charges included additional subscriptions in cash.

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L10, Appropriation Acts No 1 and No 3, 1989-90). The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, payments and other charges included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts (including Finance Vote L5, Appropriation Acts No 1 and No 3, 1989-90).

During the year, payments and other charges included additional subscriptions in cash.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency as authorized by an Act to amend the Bretton Woods and Related Agreements Act.

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Votes L35 and L35c, Appropriation Acts No 1, No 3 and No 5, 1989-90).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
African Development Bank	3,968,896	125,000		3,843,896
African Development Fund	574,457,511	1,724,998	123,333,333	696,065,846
Less: notes payable	322,704,812	123,333,333	15,411,479	430,626,666
	251,752,699	*125,058,331*	*138,744,812*	*265,439,180*
Andean Development Corporation	4,375,040	124,994		4,250,046
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	857,206,975		102,130,312	959,337,287
Less: notes payable	540,402,097	102,130,312	73,433,607	569,098,802
	316,804,878	*102,130,312*	*175,563,919*	*390,238,485*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	4,770,000	92,000		4,678,000
Caribbean Development Bank—Special	62,649,337	288,650	4,980,638	67,341,325
Less: notes payable	19,669,446	4,980,638	2,701,453	21,948,631
	42,979,891	*5,269,288*	*7,682,091*	*45,392,694*
Central American Bank for Economic Integration	2,180,279	76,500		2,103,779
Inter-American Development Bank—Fund for Special Operations	270,918,524	3,866,300	2,409,587	269,461,811
Less: notes payable	41,647,026		8,889,227	32,757,799
	229,271,498	*3,866,300*	*11,298,814*	*236,704,012*
International Bank for Reconstruction and Development	23,850,000	460,000		23,390,000
International Fund for Agriculture Development	63,224,179		13,500,000	76,724,179
Less: notes payable	31,310,479	13,500,000	8,028,300	36,782,179
	31,913,700	*13,500,000*	*21,528,300*	*39,942,000*
International Monetary Fund	13,081,047	252,297		12,828,750
	960,574,928	250,955,022	354,817,936	1,064,437,842

Common Fund for Commodities

This account was established by External Affairs Vote L47b, Appropriation Act No 3, 1980-81, to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund of Commodities.

Payments, guarantees and promissory notes shall not exceed $10,380,000 US.

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Natural Rubber Agreement

This account records Canada's contributions to the financing of the natural rubber buffer stock, as authorized by previous appropriation acts.

International Monetary Fund—Enhanced Structural Adjustment Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by an Act to amend the Bretton Woods and Related Agreements Act.

During the year, payments and other charges included a loan in cash.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

During the year, loans totalling $11,398 were written-off by Veterans Affairs Votes 2b and 3c, Appropriation Acts No 4 and No 5, 1989-90.

Table 6.16 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 6.16

VETERANS' LAND ACT FUND

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Veterans' Land Act Fund—						
Advances	91,545,266	16,889,355	11,485	74,667,396	–16,877,870	–20,200,533
Less: allowance for conditional benefits	464,661		8,400	456,261	–8,400	–16,800
Total	91,080,605	16,889,355	19,885	74,211,135	–16,869,470	–20,183,733

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in Volume III of the Public Accounts.

Under the terms of Section 147 of the Bankruptcy Act, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown. The Government's purpose in sharing ownership in these corporations with other entities is not to further common operating objectives.

Table 6.17 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 6.17

JOINT AND MIXED ENTERPRISES

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Air Canada—Finance—(Privatization and Regulatory Affairs)—						
Capital stock	329,009,000	329,009,000			-329,009,000	
Consolidated loan	129,922,699	25,388,563		**104,534,136**	-25,388,563	-23,645,003
	458,931,699	*354,397,563*		***104,534,136***	*-354,397,563*	*-23,645,003*
Canarctic Shipping Company Limited—Transport						
Cooperative Energy Corporation—Energy, Mines and Resources	57,804,000			**57,804,000**		
Lower Churchill Development Corporation Limited—Energy, Mines and Resources	14,750,000			**14,750,000**		
National Sea Products Ltd—Finance—(Privatization and Regulatory Affairs)—						
Capital stock	59,540,000			**59,540,000**		
Loans[1]	117,415	11,956		**105,459**	-11,956	-10,984
	59,657,415	*11,956*		***59,645,459***	*-11,956*	*-10,984*
Newfoundland and Labrador Development Corporation Limited—Atlantic Canada Opportunities Agency—						
Capital stock	200	200			-200	
Loans	7,583,712	7,583,712			-7,583,712	-13,416,288
	7,583,912	*7,583,912*			*-7,583,912*	*-13,416,288*
North Portage Development Corporation—Western Economic Diversification						
NPM Nuclear Project Managers Canada Inc—Energy, Mines and Resources						
Société Inter-Port de Québec—Industry, Science and Technology—	400			**400**		
Telesat Canada—Communications	30,000,000			**30,000,000**		
Total	628,727,426	361,993,431		**266,733,995**	-361,993,431	-37,072,275

[1] This account was previously reported in Table 6.18 as Burgeo Leasing Limited.

Air Canada

The Corporation was established by the Air Canada Act, and continued under the Canada Business Corporations Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

Capital stock

The Air Canada Public Participation Act, which came into force on August 18, 1988, authorized the Government to dispose of its shares in the Corporation. It also authorized the Corporation to issue shares to the public. On October 13, 1988, the Corporation issued common shares to the public and at that time, ceased to be a Crown corporation.

The Government's investment in the capital of the Corporation was sold on July 19, 1989 to the public with proceeds from the sale being credited to this account and to non-tax revenue.

Consolidated loan

The loan bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Canarctic Shipping Company Limited

The Corporation was incorporated under the Canada Corporations Act, and continued under the Canada Business Corporations Act, to acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures). The balance of outstanding shares is owned by North Water Navigation Ltd.

Cooperative Energy Corporation

The Corporation was incorporated under the Cooperative Energy Act, to operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada. The objective of the Government's participation is to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account.

As of March 31, 1990, the Government's investment was made up of 578,040 class B shares with a value of $57,804,000.

The Government's holding of shares represents 25% ownership of the Corporation.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

National Sea Products Ltd

The Corporation was incorporated under the Nova Scotia Companies Act, to process and market fish, seafoods and fish by-products. The objective of the Government's participation is to restructure the Nova Scotia fishery.

Capital stock

Pursuant to the Atlantic Fisheries Restructuring Act, the Government has acquired shares in the Corporation. The Government's holding consists of 1,552,976 no par value common shares and 1,552,976 no par value non-voting equity shares. This represents 19.6% of the shares outstanding.

Loans

Loans have been made to National Sea Products Ltd (formerly Burgeo Leasing Limited), for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority is $240,000.

The loans bear interest based on the composite rate of 7.147% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on September 1, 1996.

Newfoundland and Labrador Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to assist small and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.

Capital stock

The Government has purchased 200 ordinary $1 par value common shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Section 5(3)(c) of the Special Areas Act. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland and Labrador. On March 29, 1989, an agreement was reached between Canada and Newfoundland whereby the Newfoundland Government would purchase Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. During the year, the capital stock was purchased by the Newfoundland Government.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

The portfolio of loans in this account has been transferred to the Government of Canada in settlement of its liability, and these loans now appear under "Loans to enterprises in Newfoundland and Labrador" in Table 6.18.

North Portage Development Corporation

The Corporation was incorporated under the Manitoba Corporations Act, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3% of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

NPM Nuclear Project Managers Canada Inc

The Corporation was incorporated under the Canada Business Corporations Act, to manage nuclear projects and construction. The objective of the Government's participation is to transfer this activity from Atomic Energy of Canada Ltd to the private sector.

The Government has purchased 60 no par value common shares.

The Government's holding of shares represents 13.34% of the shares outstanding. The balance of the outstanding shares is owned by four private sector corporations.

Société Inter-Port de Québec

The Corporation was incorporated by a Special Act of the Government of Quebec, to develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Corporation was incorporated by the Telesat Canada Act, to establish multi-purpose satellite telecommunication systems.

The Government has purchased 3,000,000 common shares of the Corporation at $10 per share, for $30,000,000. This investment represents 49.99% of the common shares outstanding.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 6.18 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	**$**	$	$
Loans and accountable advances—						
External Affairs—						
Missions abroad	8,105,061	689,151,570	689,822,795	**8,776,286**	671,225	–215,776
Personnel posted abroad	11,566,603	11,730,154	11,701,471	**11,537,920**	–28,683	1,712,098
	19,671,664	*700,881,724*	*701,524,266*	***20,314,206***	*642,542*	*1,496,322*
Industry, Science and Technology—						
Personnel posted in Canada	1,563			**1,563**		
National Defence—						
Imprest accounts, standing advances and authorized loans	30,709,894	567,121,890	571,193,585	**34,781,589**	4,071,695	1,812,360
Supply and Services—						
Miscellaneous accountable advances	6,129,056	6,129,915	8,191,982	**8,191,123**	2,062,067	–560,931
Miscellaneous accountable imprest and standing advances	5,969,867	1,019,991	1,501,522	**6,451,398**	481,531	305,162
	12,098,923	*7,149,906*	*9,693,504*	***14,642,521***	*2,543,598*	*–255,769*
Total loans and accountable advances	62,482,044	1,275,153,520	1,282,411,355	**69,739,879**	7,257,835	3,052,913
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	19,102,598	769,635		**18,332,963**	–769,635	–954,736
Atlantic Canada Opportunities Agency—						
Loans to assist industry in the Cape Breton area	1,943,720		1,797,096	**3,740,816**	1,797,096	1,943,720
Loans to enterprises in Newfoundland and Labrador		945,085	7,583,712	**6,638,627**	6,638,627	
	1,943,720	*945,085*	*9,380,808*	***10,379,443***	*8,435,723*	*1,943,720*

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Continued*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Communications—						
Cultural property	11,182	2,726		**8,456**	–2,726	1,182
Employment and Immigration—						
Assisted passage scheme	76,868,443	16,196,980	28,394,101	**89,065,564**	12,197,121	9,167,722
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	10,717,430	762,120		**9,955,310**	–762,120	–709,800
Joint Venture—Bi-Provincial Upgrader			35,892,245	**35,892,245**	35,892,245	
	10,717,430	*762,120*	*35,892,245*	***45,847,555***	*35,130,125*	*–709,800*
External Affairs—						
Development of export trade (loans administered by the Export Development Corporation)	79,597,998	8,876,613	3,189,209	**73,910,594**	–5,687,404	–29,075,375
Finance—						
Canadian Commercial Bank	72,936,360			**72,936,360**		
Ottawa Civil Service Recreational Association	207,988	28,129		**179,859**	–28,129	–26,754
Saint John Harbour Bridge Authority	13,556,214		398,869	**13,955,083**	398,869	222,645
Town of Oromocto Development Corporation	61,646	31,218		**30,428**	–31,218	–77,390
	86,762,208	*59,347*	*398,869*	***87,101,730***	*339,522*	*118,501*
Fisheries and Oceans—						
Canadian producers of frozen groundfish	304,493	41,334		**263,159**	–41,334	–37,624
Groundfish processors	120,423	34,698		**85,725**	–34,698	–64,000
Haddock fishermen	1,353,044			**1,353,044**		–5,000
	1,777,960	*76,032*		***1,701,928***	*–76,032*	*–106,624*
Indian Affairs and Northern Development—						
Council for Yukon Indians	8,139,684		1,206,754	**9,346,438**	1,206,754	1,171,595
Eskimo loan fund	2,824,244	318,021	22,874	**2,529,097**	–295,147	386,565
Indian economic development fund	41,594,582	16,633,850	1,482,250	**26,442,982**	–15,151,600	935,656
Indian housing assistance fund	2,101,506	692,133		**1,409,373**	–692,133	–520,018
Inuvialuit Regional Corporation	79,091,000		1,452,000	**80,543,000**	1,452,000	19,091,000
Native claimants	129,238,699	489,000	18,362,910	**147,112,609**	17,873,910	14,041,726
Yukon Energy Corporation	53,450,000	1,400,000		**52,050,000**	–1,400,000	–1,399,030
	316,439,715	*19,533,004*	*22,526,788*	***319,433,499***	*2,993,784*	*33,707,494*
Industry, Science and Technology—						
Canadair Limited	151,471	147,122		**4,349**	–147,122	–147,122
Canadian defence industry	2,118,851	738,287		**1,380,564**	–738,287	–1,094,626
Company stock option						
Industrial and regional development program	1,229,167	125,000		**1,104,167**	–125,000	–20,833
Manufacturing, processing and service industries in Canada	111,090,359			**111,090,359**		
	114,589,848	*1,010,409*		***113,579,439***	*–1,010,409*	*–1,262,581*
Labour—						
Provincial workers' compensation boards	7,588,000			**7,588,000**		2,080,000
National Defence—						
Canadian Forces housing projects	13,271,154	668,950		**12,602,204**	–668,950	–591,938
Public Works—						
Burgeo Leasing Limited[1]						
Sydney Steel Corporation	5,218,162			**5,218,162**		
Solicitor General—						
Parolees	13,477	13,368	15,037	**15,146**	1,669	–2,741
Supply and Services—						
Canadian Commercial Bank	15,189,000			**15,189,000**		
Defence production loan account	26,324,007			**26,324,007**		16,600,000
	41,513,007			***41,513,007***		*16,600,000*

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Transport—						
Corporation of the City of Montreal	291,760	94,597		**197,163**	–94,597	–91,731
Hamilton Harbour Commissioners	575,000	50,000		**525,000**	–50,000	–50,000
Northern Transportation Company Limited	4,000,000			**4,000,000**		–3,000,000
Port Alberni Harbour Commission	427,192	164,792		**262,400**	–164,792	–153,223
Thunder Bay Harbour Commission	45,388	45,388			–45,388	–85,982
	5,339,340	*354,777*		***4,984,563***	*–354,777*	*–3,380,936*
Veterans Affairs—						
Commonwealth War Graves Commission	69,816	2,586		**67,230**	–2,586	
Accounts without current transactions						–95,570,555
	780,824,058	*49,271,632*	*99,797,057*	***831,349,483***	*50,525,425*	*27,533,888*
Add: consolidation adjustment[2]	847,292,000	183,577,000		**663,715,000**	–183,577,000	65,915,000
Total other miscellaneous	1,628,116,058	232,848,632	99,797,057	**1,495,064,483**	–133,051,575	93,448,888
Total	1,690,598,102	1,508,002,152	1,382,208,412	**1,564,804,362**	–125,793,740	96,501,801

[1] This account is now reported in Table 6.17 as National Sea Products Ltd—Loans.

[2] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

During the year, the total amount authorized to be outstanding at any time was increased to $50,000,000 by External Affairs Vote L12, Appropriation Acts No 1 and No 3, 1989-90.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

During the year, the total amount authorized to be outstanding at any time was increased to $18,500,000 by External Affairs Vote L11, Appropriation Acts No 1 and No 3, 1989-90.

The closing balance consists of loans to employees, $8,627,726; advances for medical expenses, $1,823,859; security and other deposits under Foreign Service Directives, $851,328; and, school and club debentures, $235,007.

The loans to employees bear interest at rates from 11% to 13% per annum, and are repayable over 4 years, with final instalments between April 1, 1990 and June 30, 1993.

During the year, loans totalling $9,202 were forgiven pursuant to External Affairs Vote 2c, Appropriation Act No 5, 1989-90.

Personnel posted in Canada

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

During the year, the total amount authorized to be outstanding at any time was increased to $80,000,000 by National Defence Vote L11c Appropriation Act No 5, 1989-90.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to departments and agencies.

The total amount authorized to be outstanding at any time is $17,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multipurpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable over 28 to 30 years, bearing interest at rates from 7.432% to 9.684% per annum, with final instalments between May 31, 1995 and May 1, 2008, $16,601,712; and,

(b) repayable over 20 to 26 years, bearing interest at rates from 7.266% to 8.898% per annum, with final instalments between December 31, 1992 and February 15, 2005, $1,731,251.

Loans to assist industry in the Cape Breton area

Loans have been made for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

During the year, additional loans were authorized by Atlantic Canada Opportunities Agency, Vote L10, Appropriation Acts No 1 and No 3, 1989-90.

The loans bear interest at rates from 13.25% to 13.75% per annum, and are repayable at various dates between September 30, 1990 to December 12, 1992.

Loans to Enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40% of the shares. In an agreement dated March 29, 1989, the Newfoundland Government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Corporation on behalf of the Government of Canada.

These loans bear interest at rates from 10.5% to 17% per annum and are repayable at various dates between April 1, 1990 and April 1, 1999.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L20, Appropriation Acts No 1 and No 3, 1989-90. The total loan authority is $10,000 per year.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 8.995% per annum, repayable over 5 years, with the final instalment on March 23, 1993, $5,550; and,

(b) bearing interest at the rate of 10.455% per annum, repayable over 5 years, with the final instalment on September 30, 1993, $2,906.

Assisted passage scheme

Section 119 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $90,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years, with a deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1990 and April 1, 1995, $5,422,356; and,

(b) repayable by monthly instalments over 1 to 5 years, with a deferment of 2 years, non-interest bearing, with final instalments between April 1, 1990 and April 1, 1995, $83,643,208.

During the year, loans totalling $542,911 were written-off by Employment and Immigration Votes 16b and 17c, Appropriation Acts No 4 and No 5, 1989-90.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

Joint venture—Bi-Provincial Upgrader

The Government of Canada entered into a joint venture agreement with the Provinces of Alberta and Saskatchewan and Husky Oil Operations Ltd for the sole purpose of constructing and operating the Bi-Provincial Upgrader to be located near Lloydminster, Saskatchewan. The project facility will be used to upgrade heavy oil and crude bitumen.

The Governments' equity interest in the joint venture is equal to 30% of the Class A participating interest and 33.3% of the Class B participating interest.

During the year, investment payments were authorized by Energy, Mines and Resources Vote L15, Appropriation Acts No 1 and No 3, 1989-90.

As of March 31, 1990, the Governments' total investment is $39.1 million. Of this amount $3.1 million has been charged to budgetary expenditure (Vote 5) in 1988-89.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Since April 1, 1987, certain loans for the development of export trade are made under budgetary authority.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The closing balance of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.18.

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990
	$	$	$	$
(a) 1 to 5 year term, 0% to 12% interest per annum, with final repayment in September 1996:				
Cuba	132,418	3,321,627	3,189,209	
Nigeria	82,939			82,939
Norway	24,361,072	469,857		23,891,215
United States	14,329,992	276,386		14,053,606
	38,906,421	*4,067,870*	*3,189,209*	*38,027,760*
(b) 11 to 15 year term, 8.5% interest per annum, with final repayment in April 1995:				
Brazil	8,094,643	2,839,277		5,255,366
Zambia	150,111			150,111
	8,244,754	*2,839,277*		*5,405,477*
(c) 40 year term, 8% interest per annum, with final repayment in March 2036:				
Antigua	32,446,823	1,969,466		30,477,357
	79,597,998	8,876,613	3,189,209	73,910,594

During the year, receipts and other credits included loan repayments of $7,395,678, and a valuation adjustment of $1,480,935 in respect of loans totalling $62,999,182 US, while payments and other charges included loans of $3,189,209. Interest of $1.2 million was received and credited to non-tax revenue.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the Canadian Commercial Bank Financial Assistance Act. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is $60 million) and the purchase of outstanding debentures from existing holders ($13 million).

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates from 4.25% to 5.375% per annum, and are repayable in equal semi-annual instalments over 25 and 45 years, with final instalments between September 30, 1990 and September 30, 2005.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates from 5.875% to 16.375% per annum.

Advances made to the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation loans, have also been charged to this account. During the year, additional loans were authorized by Finance Vote L20, Appropriation Acts No 1 and No 3, 1989-90.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $750,000.

The remaining loan bears interest at the rate of 5% per annum, and is repayable in equal semi-annual instalments over 30 years, with the final instalment due February 15, 1992.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total loan authority is $5,500,000.

The loans bore interest at the rate of 13% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-68 level. The total loan authority is $6,000,000. The loans bear interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984. No loan repayments nor interest were received since November 1982.

Loans, in the amount of $3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8% per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. Parliamentary authority is required to write-off the balance.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L25, Appropriation Acts No 1 and No 3, 1989-90.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

The loans bear interest at rates from 5% to 19.5% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1990 and February 2, 2003.

During the year, loans totalling $28,396 were written-off by Indian Affairs and Northern Development Vote 31b, Appropriation Act No 4, 1989-90.

Indian economic development fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time has been reduced from $70,000,000 to $64,000,000, by Indian Affairs and Northern Development Vote 6b, Appropriation Act No 4, 1989-90.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 4 month to 15 years, with final instalments between April 1, 1990 and April 1, 2004.

During the year, loans totalling $11,823,891 were written-off by Indian Affairs and Northern Development Votes 7b and 8c, Appropriation Acts No 4 and No 5, 1989-90.

Indian housing assistance fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, $311,581 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966.

In addition, loans totalling $308,042 were written-off by Indian Affairs and Northern Development Votes 7b and 8c, Appropriation Acts No 4 and No 5, 1989-90.

Inuvialuit Regional Corporation

A loan has been made to the Inuvialuit Regional Corporation pursuant to Section 6 of the Western Arctic (Inuvialuit) Claims Settlement Act to meet the monetary obligations of the Government under Section 15(4) of the agreement dated June 5, 1984, between the Committee for Original Peoples' Entitlement representing the Inuvialuit of the Inuvialuit Settlement Region, and the Government of Canada.

The total loan authority is $30,000,000 per year as long as the total outstanding loans do not exceed $80,543,000.

The loan bears interest at the rate of 8% per annum, calculated semi-annually, not in advance, and any accrued interest or loans outstanding, exceeding $82,112,000 are repayable on December 31, 1990.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L20 and L20b, Appropriation Acts No 1, No 3 and No 4, 1989-90.

The terms and conditions of the loans are as follows:

(a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1998, whichever date is earlier.

Yukon Energy Corporation

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to Section 7(1) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) loans in the amount of $14,800,000 bear interest at the rate of 9% per annum, are repayable in equal principal annual instalments of $400,000 plus interest, with the final principal instalment on March 31, 1997 of $12,000,000 plus interest; and,

(b) loans in the amount of $37,250,000 bear interest at the rate of 7% per annum, are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power.

Canadair Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are non-interest bearing and are repayable only when the aircraft are sold.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

The advances are non-interest bearing, and are repayable over 1 to 5 years, with final instalments between April 1, 1990 and December 31, 1994.

During the year, advances totalling $99,541 were written-off by Industry, Science and Technology Vote 3c, Appropriation Act No 5, 1989-90.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 15 of the Department of Industry, Science and Technology Act:

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Industry, Science and Technology Vote L15, Appropriation Acts No 1 and No 3, 1989-90.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

The remaining loan bears interest at the rate of 12.625% per annum, and is repayable between April 24, 1990 and January 24, 1999.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, an additional loan was authorized by Industry, Science and Technology Vote L20, Appropriation Acts No 1 and No 3, 1989-90. One of the loans bears interest at rates from 9.375% to 10.375% per annum, and is repayable over 7 to 8 years, with a final instalment due December 15, 1998. The other loan is interest-free unless it is in default, and it will be repaid in one instalment of $110 million on April 1, 2017.

Provincial workers' compensation boards

This account is operated under the authority of Section 4(6) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $8,570 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969.

Canadian Commercial Bank

This account represents the amount the Receiver General for Canada had on deposit with the Canadian Commercial Bank at the time the Bank ceased operation on September 1, 1985. Since this amount was not covered for reimbursement under the Financial Institutions Depositors Compensation Act, parliamentary authority is required to write-off the balance.

Defence production loan account

This account was established under Section 18 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 19 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(a) received from the sale or disposition of materials, substances or defence supplies;

(b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(d) received in repayment of a loan or advance previously charged to this account.

The balance in the account represents:

— a repayment of $1.7 million owed to this account by CAE Aircraft, which is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred; and,

— loans of $24.6 million which have been issued to Expro Chemical Products Inc for the specific purpose of meeting its working capital requirements.

The loans bear interest at rates from 9.865% to 10.590% per annum, and are repayable in quarterly instalments over 5 to 10 years, with the final instalment in October, 1998.

Corporation of the City of Montreal

A loan has been made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

The loan bears interest at the rate of 3.125% per annum, and is repayable in equal annual instalments over 30 years, with the final instalment on June 20, 1991.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The remaining loan bears interest at the rate of 4.125% per annum, and is repayable in semi-annual instalments over 39 years, with the final instalment on January 15, 2004.

Northern Transportation Company Limited

A loan has been made to 141606 Canada Limited, to finance the acquisition of the former Northern Transportation Company Limited. On July 15, 1985, both corporations were amalgamated under the name of Northern Transportation Company Limited.

The loan bears interest at the rate of 4% per annum, is repayable in annual instalments equal to 40% of the annual cash flow of the Company, and has an indefinite maturity date.

Port Alberni Harbour Commission

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $70,339; and,

(b) bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $192,061.

Thunder Bay Harbour Commission

Loans have been made to the Thunder Bay Harbour Commission, for the expansion of the Keefer terminal.

During the year, the loans were repaid in full.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 7

1989-90
PUBLIC ACCOUNTS

Specified Purpose Accounts

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SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Chart A presents the total specified purpose accounts by category for the current fiscal year, while Chart B compares the total specified purpose accounts for the last five fiscal years. Table 7.1 presents the transactions and year-end balances of specified purpose accounts by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

CHART A
SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

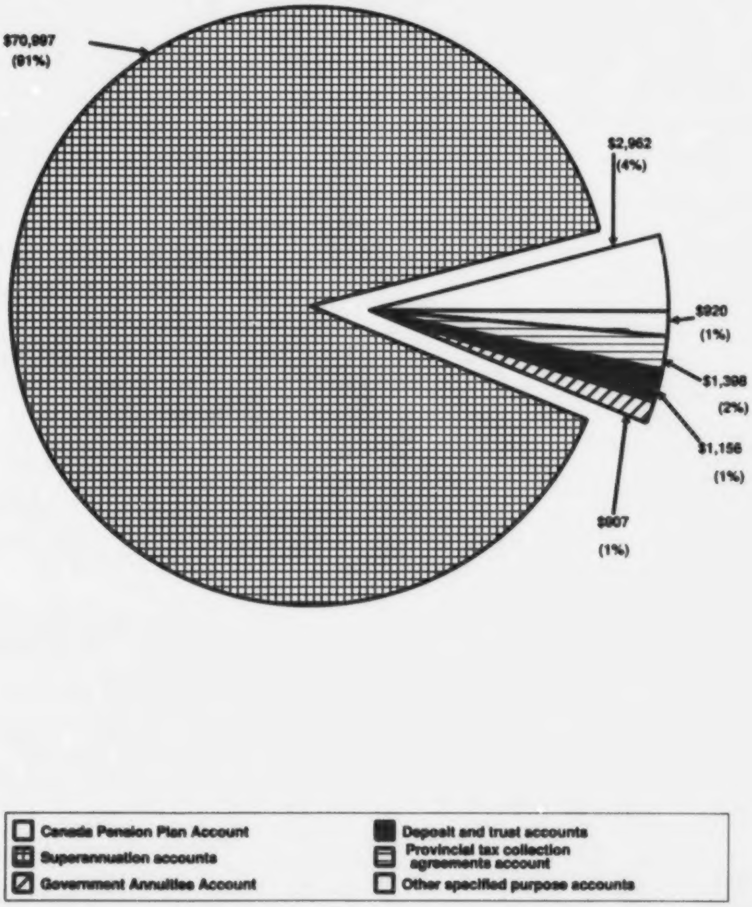

CHART B
SPECIFIED PURPOSE ACCOUNTS
(in billions of dollars)

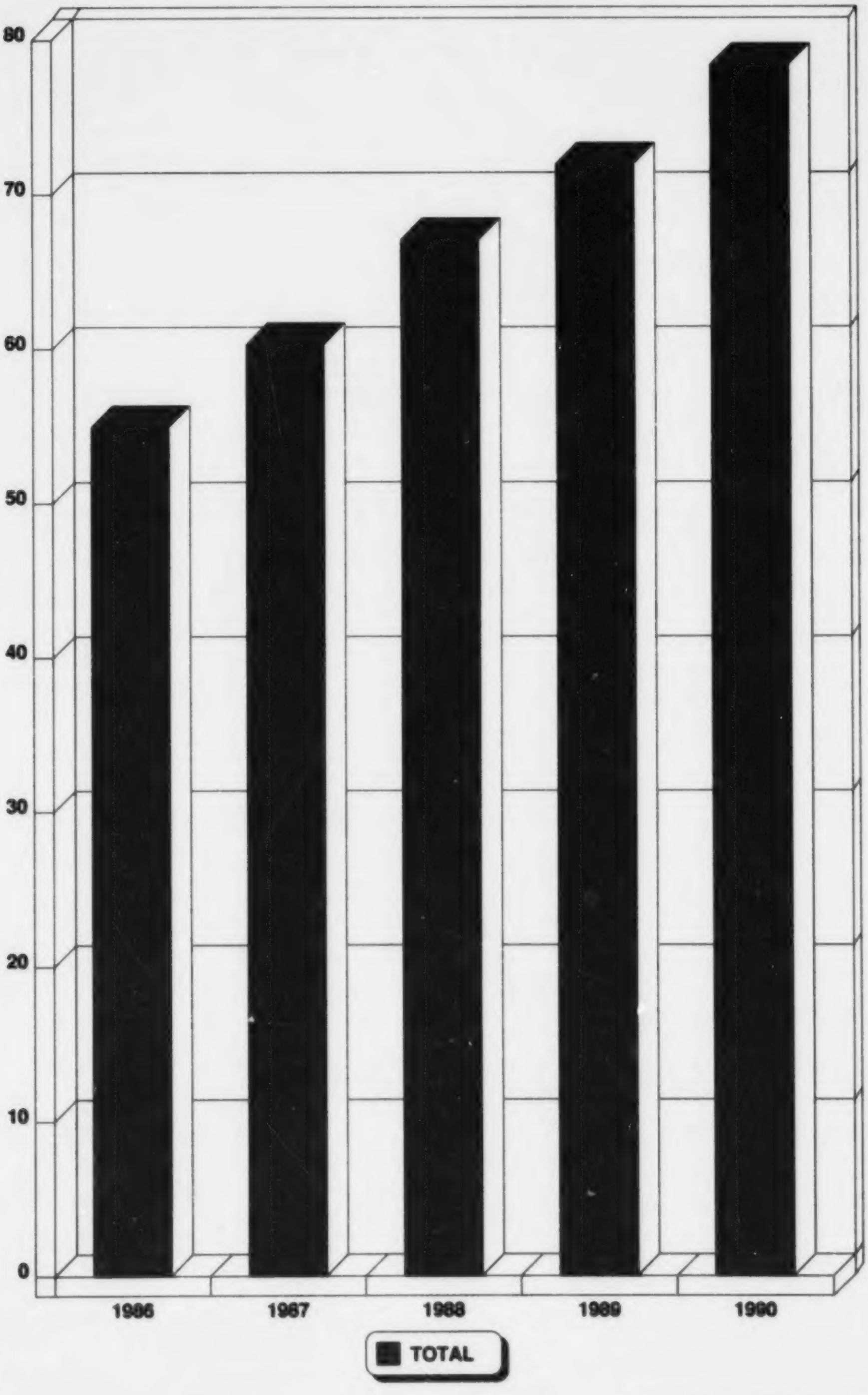

TABLE 7.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Canada Pension Plan Account, Table 7.2	37,602,881,586	14,527,045,082	12,684,557,911	**39,445,368,757**	1,842,487,171	1,581,805,687
Less: securities held by the Canada Pension Plan Investment Fund, Table 7.2	35,063,117,000	823,286,000	2,243,231,000	**36,483,062,000**	1,419,945,000	1,326,068,000
	2,539,764,586	*15,350,331,082*	*14,927,788,911*	**2,962,306,757**	*422,542,171*	*255,737,687*
Superannuation accounts, Table 7.4	64,612,683,078	8,401,484,326	2,016,926,565	**70,997,240,839**	6,384,557,761	5,825,016,582
Government Annuities Account	948,221,887	62,747,366	104,292,774	**906,676,479**	–41,545,408	–39,216,494
Deposit and trust accounts, Table 7.10	1,220,845,213	3,306,972,382	3,372,472,614	**1,155,344,981**	–65,500,232	–518,704,759
Provincial tax collection agreements account, Table 7.13	1,765,750,365	24,332,544,792	24,700,007,482	**1,398,287,675**	–367,462,690	–731,174,433
Other specified purpose accounts, Table 7.14	834,202,642	7,923,658,511	7,838,082,351	**919,778,802**	85,576,160	107,984,410
Total	71,921,467,771	59,377,738,459	52,959,570,697	78,339,635,533	6,418,167,762	4,899,642,993

Note: the balances and the transactions of the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are reported in Section 5 of this volume (Table 5.7) since the transactions in these accounts are treated as budgetary.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and costs incurred in the administration of the program are financed from contributions made by employees, employers and self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 7.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the federal, provincial and territorial governments held by the Canada Pension Plan Investment Fund.

TABLE 7.2

CANADA PENSION PLAN ACCOUNT

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Canada Pension Plan Account, Table 7.3	37,602,881,586	14,527,045,082	12,684,557,911	**39,445,368,757**	1,842,487,171	1,581,805,687
Less: securities held by the Canada Pention Plan Investment Fund —						
Canada	3,005,600,000	4,059,000	71,112,000	**3,072,653,000**	67,053,000	513,753,000
Newfoundland	727,941,000	15,557,000	45,188,000	**757,572,000**	29,631,000	27,398,000
Nova Scotia	1,365,521,000	34,566,000	85,218,000	**1,416,173,000**	50,652,000	49,271,000
Prince Edward Island	154,733,000	3,240,000	10,544,000	**162,037,000**	7,304,000	6,846,000
New Brunswick	1,003,721,000	24,216,000	64,307,000	**1,043,812,000**	40,091,000	37,547,000
Quebec	128,398,000	3,078,000	6,099,000	**131,419,000**	3,021,000	2,911,000
Ontario	16,078,223,000	445,777,000	1,086,695,000	**16,719,141,000**	640,918,000	177,326,000
Manitoba	1,911,909,000	47,683,000	114,972,000	**1,979,198,000**	67,289,000	63,721,000
Saskatchewan	1,577,117,000	40,357,000	101,867,000	**1,638,627,000**	61,510,000	58,024,000
Alberta	4,209,336,000	76,618,000	311,940,000	**4,444,658,000**	235,322,000	222,553,000
British Columbia	4,896,892,000	128,135,000	345,289,000	**5,114,046,000**	217,154,000	166,718,000
Northwest Territories						
Yukon Territory	3,726,000			**3,726,000**		
	35,063,117,000	*823,286,000*	*2,243,231,000*	***36,483,062,000***	*1,419,945,000*	*1,326,068,000*
Total	2,539,764,586	15,350,331,082	14,927,788,911	**2,962,306,757**	422,542,171	255,737,687

Receipts and other credits include:

(a) contributions of: (i) 2.1% of earnings by employees earning over $2,700 for the 1989 calendar year and 2.2% of earnings over $2,800 for the 1990 calendar year, subject to maximum payments of $525 for the 1989 calendar year and $574 for the 1990 calendar year, with matching contributions by employers and (ii) 4.2% of earnings of self-employed persons over $2,700 for the 1989 calendar year and 4.4% of earnings over $2,800 for the 1990 calendar year, subject to maximum payments of $1,050 for the 1989 calendar year and $1,148 for the 1990 calendar year;

(b) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance; and,

(c) funds received from the federal and provincial governments for securities which have been redeemed.

Payments and other charges include:

(a) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(b) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries;

(d) the costs of administration of the Plan; and,

(e) funds invested during the year in the securities of the federal, provincial and territorial governments.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces, territories and Canada.

Provinces and territories are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial and territorial securities. The amount available to each province and territory is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province or territory bears to total contributions. Contributions received in respect of employment from employees outside Canada as well as any excess funds not invested in the securities of the provinces and territories are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by the federal, provincial and territorial governments as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 7.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1989-90	1988-89
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	7,278	6,248
Interest on investments	3,826	3,662
Interest on average daily operating balance	356	251
Canada Pension Plan Investment Fund transactions	3,067	2,802
	14,527	12,963
PAYMENTS AND OTHER CHARGES—		
Benefits	9,473	8,445
Expenses	145	134
Canada Pension Plan Investment Fund transactions	3,067	2,802
	12,685	11,381
Excess of receipts and other credits over payments and other charges	1,842	1,582
Funds applied—		
Purchase of bonds—		
Provincial and territorial	2,172	1,545
Federal	71	519
Increase in deposits with Receiver General	422	256
	2,665	*2,320*
Less: funds provided—		
Redemption of bonds—		
Provincial	819	733
Federal	4	5
	823	*738*
Net increase	1,842	1,582
Balance at beginning of year	37,603	36,021
Balance at end of year	39,445	37,603

Superannuation Accounts

The superannuation accounts liability includes the related specified purpose accounts as well as a supplementary allowance used to record any shortfall in the benefit obligations as determined on an actuarial basis.

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as sponsor and administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6 1/2% of salary less contributions to the Canada Pension Plan), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies. Legislation for indexing basic pensions provides for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions and transfers to other plans.

The Public Pensions Reporting Act, as passed by the House of Commons on February 10, 1986, requires that actuarial reviews be conducted at a date not later than four years after the last review date and, thereafter, at dates not more than three years apart, for each of the employer-sponsored pension plans, and the portion of the Supplementary Retirement Benefits Account that relates to these plans. As specified in that Act, the last review dates are deemed to be December 31, 1986 for the Public Service Superannuation Account, December 31, 1987 for the Canadian Forces Superannuation Account, and December 31, 1985 for the Royal Canadian Mounted Police Superannuation Account.

In accordance with the legislation governing the basic portion of the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized. In the current year, there were no actuarial deficiencies relating to each of the basic accounts.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest on the basic accounts at a rate related to the Canada Pension Plan interest rate (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts).

Table 7.4 presents a summary of the balances and transactions for the superannuation accounts including the amortization of actuarial deficiencies.

Table 7.5 presents a summary of transactions in the superannuation accounts that resulted in charges to budgetary expenditure. In 1989-90, $8,235 million was charged to budgetary expenditure on account of superannuation plans. This was composed of Government contributions, $896 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions plus interest to the Supplementary Retirement Benefits Account, $966 million; and, interest, $6,373 million.

TABLE 7.4

SUPERANNUATION ACCOUNTS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Public Service Superannuation Account, Table 7.6	30,609,954,534	4,569,770,008	1,260,167,678	**33,919,556,864**	3,309,602,330	3,000,454,649
Canadian Forces Superannuation Account, Table 7.7	19,646,044,234	2,585,964,953	575,752,188	**21,656,256,999**	2,010,212,765	1,844,358,637
Royal Canadian Mounted Police Superannuation Account, Table 7.8	3,154,464,827	463,273,206	61,484,286	**3,556,253,747**	401,788,920	396,718,849
Supplementary Retirement Benefits Account, Table 7.9	4,502,219,483	782,476,159	119,522,413	**5,165,173,229**	662,953,746	583,484,447
	57,912,683,078	8,401,484,326	2,016,926,565	**64,297,240,839**	6,384,557,761	5,825,016,582
Allowance for actuarial liability for employee pensions	6,700,000,000			**6,700,000,000**		
Total	64,612,683,078	8,401,484,326	2,016,926,565	**70,997,240,839**	6,384,557,761	5,825,016,582

TABLE 7.5

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE

(in millions of dollars)

	1989-90				
	Government contributions	Statutory payments under Supplementary Retirement Benefits Account	Interest	Total	1988-89
Public Service Superannuation Account	426	561	3,393	4,380	4,037
Canadian Forces Superannuation Account	270	376	2,161	2,807	2,567
Royal Canadian Mounted Police Superannuation Account	71	29	348	448	433
Supplementary Retirement Benefits Account	129		471	600	513
Total	896	966	6,373	8,235	7,550

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in either 1988-89 or 1989-90 as a result of actuarial reviews.

TABLE 7.6

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1989-90	1988-89
	$	$
Opening balance	30,609,954,534	27,609,499,885
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	456,316,630	405,918,241
Retired employees	26,229,196	24,135,222
Public Service corporation employees	127,128,548	124,831,159
Matching contributions—		
Government	426,390,027	434,184,433
Public Service corporations	125,942,835	123,439,702
Transfers from other pension funds	15,229,610	8,572,869
Interest	3,392,533,162	3,075,409,386
	4,569,770,008	4,196,491,012
	35,179,724,542	31,805,990,897
PAYMENTS AND OTHER CHARGES—		
Annuities	1,127,963,829	1,026,075,909
Cash termination allowances	200,560	415,443
Minimum benefits	14,005,207	10,472,876
Returns of contributions—		
Government employees	57,403,705	63,796,403
Public Service corporation employees	30,967,231	23,619,449
Transfers to other pension funds	29,627,146	71,656,283
	1,260,167,678	1,196,036,363
Closing balance	33,919,556,864	30,609,954,534

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in either 1988-89 or 1989-90 as a result of actuarial reviews.

TABLE 7.7

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1989-90	1988-89
	$	$
Opening balance	19,646,044,234	17,801,685,597
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	151,574,096	142,172,624
Contributions by the Government	270,116,686	255,398,413
Interest	2,160,628,456	1,967,694,725
Other	3,645,715	3,146,830
	2,585,964,953	2,368,412,592
	22,232,009,187	20,170,098,189
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	543,360,167	498,917,647
Cash termination allowances and returns of contributions	31,297,707	24,514,320
Transfers to Public Service Superannuation Account (Treasury Board)	1,100,409	628,592
Other	-6,095	-6,604
	575,752,188	524,053,955
Closing balance	21,656,256,999	19,646,044,234

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account at the end of the current year remained as nil. No actuarial liability adjustment was made in either 1988-89 or 1989-90 as a result of actuarial reviews.

TABLE 7.8

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1989-90	1988-89
	$	$
Opening balance	3,154,464,827	2,757,745,978
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	43,460,683	41,127,536
Tranfers from other pensions funds	508,274	
Contributions by the Government (statutory)[1]	70,622,347	98,693,091
Interest	348,681,902	307,070,075
	463,273,206	446,890,702
	3,617,738,033	3,204,636,680
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	58,890,934	47,863,128
Cash termination allowance payments, returns of contributions and gratuities	2,112,430	1,914,197
Transfers to other pension funds	208,446	151,797
Interest on returns of contributions	272,476	242,731
	61,484,286	50,171,853
Closing balance	3,556,253,747	3,154,464,827

[1] Per Treasury Board decision, only three quarters of interest were added in 1989-90.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation.

Increased superannuation benefits paid during the year due to indexation amounted to $1,060 million ($970 million in 1988-89), of which $966 million ($899 million in 1988-89) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $561 million ($528 million in 1988-89) for the Public Service Superannuation Account of which it is estimated that $45 million ($43 million in 1988-89) pertains to former employees of Public Service corporations, $376 million ($344 million in 1988-89) for the Canadian Forces Superannuation Account, and $29 million ($27 million in 1988-89) for the Royal Canadian Mounted Police Superannuation Account. An amount of $94 million ($71 million in 1988-89) was charged to the Supplementary Retirement Benefits Account.

TABLE 7.9

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89
Opening balance	3,336,640	2,908,740	900,546	783,886	244,837	209,268	7,230	6,478	12,967	10,363	4,502,220	3,918,735
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	25,444	25,551									25,444	25,551
Government	89,860	78,857	30,172	27,898	8,268	7,709	263	262	844	760	129,407	115,486
Matching contributions—												
Public Service corporations	26,850	24,082									26,850	24,082
Government	89,799	78,783	30,053	27,837	8,265	7,706	260	246	844	761	129,221	115,333
Interest	348,650	294,842	94,456	79,448	25,794	21,617	840	641	1,398	1,095	471,138	397,643
Transfers from other pension funds	315	162	17	2	84	35					416	199
	580,918	502,277	154,698	135,185	42,411	37,067	1,363	1,149	3,086	2,616	782,476	678,294
	3,917,558	3,411,017	1,055,244	919,071	287,248	246,335	8,593	7,627	16,053	12,979	5,284,696	4,597,029
PAYMENTS AND OTHER CHARGES—												
Annuities	72,959	55,441	18,072	14,204	2,251	1,080	426	249	19	12	93,727	70,986
Cash termination allowances	15	34									15	34
Minimum benefits	783	570									783	570
Returns of contributions—												
Public Service corporations	5,905	4,453									5,905	4,453
Government	10,757	11,867	5,661	4,259	453	395	15	148			16,886	16,669
Transfers to other pension funds	2,049	2,012	125	62	33	23					2,207	2,097
	92,468	74,377	23,858	18,525	2,737	1,498	441	397	19	12	119,523	94,809
Closing balance	3,825,090	3,336,640	1,031,386	900,546	284,511	244,837	8,152	7,230	16,034	12,967	5,165,173	4,502,220

Allowance for Actuarial Liability for Employee Pensions

This account records the allowance for the actuarial present value of unfunded supplementary retirement benefits in respect of benefits earned or in pay, as well as for the unfunded pension liability of the federally appointed judges pension plan and Members of Parliament retiring allowances as at March 31, 1990.

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

During the year, debts totalling $16,930 were written-off pursuant to Employment and Immigration Vote 6c, Appropriation Act No 5, 1989-90.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 7.10 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 7.10

DEPOSIT AND TRUST ACCOUNTS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Deposit accounts—						
Agriculture—						
Canadian Dairy Commission account	41,713,247	670,027,861	690,200,596	**21,540,512**	–20,172,735	8,213,073
Guarantee deposits—Canada Agricultural Products Standards Act	1,537	1,600	2,986	**151**	–1,386	800
	41,714,784	*670,029,461*	*690,203,582*	***21,540,663***	*–20,174,121*	*8,213,873*
Communications—						
Canadian Film Development Corporation— Special account[2]		21,793,780		**21,793,780**	21,793,780	
Employment and Immigration—						
General security deposits		53,600		**53,600**	53,600	
Immigration guarantee fund	6,222,921	3,000,654	1,701,772	**7,521,803**	1,298,882	1,204,711
Less: securities held in trust	50,000			**50,000**		
	6,172,921	*3,000,654*	*1,701,772*	***7,471,803***	*1,298,882*	*1,204,711*
	6,172,921	*3,054,254*	*1,701,772*	***7,525,403***	*1,352,482*	*1,204,711*
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	62,056,468	18,460,019	55,519,818	**24,996,669**	–37,059,799	–614,858
Less: securities held in trust	55,283,253	55,469,818	17,254,427	**17,067,862**	–38,215,391	–5,256,792
	6,773,215	*73,929,837*	*72,774,245*	***7,928,807***	*1,155,592*	*4,641,934*
External Affairs—						
Fairs and missions	67,556	1,177,460	1,135,926	**109,090**	41,534	32,791
Finance—						
Canada Development Investment Corporation—						
Canadair Limited	5,500,000			**5,500,000**		
The de Havilland Aircraft of Canada, Limited	53,330,238		53,000,000	**330,238**	–53,000,000	–3,829,899
Crown corporations' surplus moneys—						
St Lawrence Seaway Authority, The		13,000,000		**13,000,000**	13,000,000	–13,000,000
	58,830,238	*13,000,000*	*53,000,000*	***18,830,238***	*–40,000,000*	*–16,829,899*

TABLE 7.10

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Indian Affairs and Northern Development—						
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	1,380,792		6,252	1,374,540	–6,252	–179,525
Guarantee deposits	20,063,224	60,796,590	60,493,133	20,366,681	303,457	–21,046,361
Less: securities held in trust	19,483,756	60,200,245	60,489,305	19,772,816	289,060	–21,157,619
	579,468	*120,996,835*	*120,982,438*	*593,865*	*14,397*	*111,258*
Guarantee deposits—						
Reserve resources	651,665	167,701	123,409	695,957	44,292	129,046
Less: securities held in trust	50,000	50,000			–50,000	50,000
	601,665	*217,701*	*123,409*	*695,957*	*94,292*	*79,046*
Guarantee deposits—						
Rotating herds	4,371			4,371		410
Indian contributions to the subsidy housing program	19,959			19,959		
	2,586,255	*121,214,536*	*121,112,099*	*2,688,692*	*102,437*	*11,189*
Industry, Science and Technology—						
Canada Post Corporation account	29,703,085	2,133,484,432	2,156,139,887	7,047,630	–22,655,455	–478,793,913
Justice—						
Supreme Court of Canada—						
Security for costs	148,256	45,863	19,330	174,789	26,533	–28,291
National Revenue—						
Customs and Excise—						
Guarantee deposits	6,170,752	2,006,087	2,359,435	5,817,404	–353,348	–4,819,207
Less: securities held in trust	4,819,300	1,243,000	1,867,000	5,443,300	624,000	–5,793,200
	1,351,452	*3,249,087*	*4,226,435*	*374,104*	*–977,348*	*973,993*
Temporary deposits received from importers	1,585,036		223,007	1,362,029	–223,007	–154,341
Less: deposits in special bank accounts	1,585,036	223,007		1,362,029	–223,007	–154,341
		223,007	*223,007*			
	1,351,452	*3,472,094*	*4,449,442*	*374,104*	*–977,348*	*973,993*
Privy Council—						
Chief Electoral Officer—Candidates' election deposits		1,400	1,400			
Public Works—						
Harbourfront capital account[2]	6,839,097	4,862,637	7,703,705	3,998,029	–2,841,068	–2,792,834
Supply and Services—						
Contractors' security deposits (departments and agencies)—						
Bonds	7,185,771	5,000,000	3,588,000	8,597,771	1,412,000	392,846
Less: securities held in trust	7,185,771	451,000	1,863,000	8,597,771	1,412,000	381,746
		5,451,000	*5,451,000*			*11,100*
Cash	20,411,683	22,359,956	21,260,001	21,511,638	1,099,955	–3,194,691
Certified cheques	3,048,214	573,555	565,074	3,056,695	8,481	–1,172,960
Less: securities held in trust	3,048,525	531,099	539,269	3,056,695	8,170	–1,172,455
	–311	*1,104,654*	*1,104,343*		*311*	*–505*
Royal Canadian Mint account	–113,906	26,294,543	26,724,524	–543,887	–429,981	–35,603,833
	20,297,466	*55,210,153*	*54,539,868*	*20,967,751*	*670,285*	*–38,787,929*
Total deposit accounts	174,484,325	3,101,275,907	3,162,781,256	112,978,976	–61,505,349	–522,154,375

TABLE 7.10

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Trust accounts—						
Finance—						
Halifax 1917 explosion pension account ...	807,754	80,621	131,849	756,526	–51,228	–61,737
Less: securities held in trust	100,000			100,000		
	707,754	*80,621*	*131,849*	*656,526*	*–51,228*	*–61,737*
Indian Affairs and Northern Development—						
Indian band funds—						
Capital accounts, Table 7.11	743,791,232	70,701,840	62,760,474	751,732,598	7,941,366	5,733,325
Revenue accounts, Table 7.12	101,656,724	104,476,406	102,504,864	103,628,266	1,971,542	–8,244,233
	845,447,956	*175,178,246*	*165,265,338*	*855,360,864*	*9,912,908*	*–2,510,908*
Indian estate accounts	18,568,573	6,637,651	6,529,373	18,676,851	108,278	101,359
Less: securities held in trust	113		1,700	1,813	1,700	
	18,568,460	*6,637,651*	*6,531,073*	*18,675,038*	*106,578*	*101,359*
Indian savings accounts	147,727,102	18,080,871	11,358,127	154,449,846	6,722,744	7,320,833
	1,011,743,518	*199,896,768*	*183,154,538*	*1,028,485,748*	*16,742,230*	*4,911,284*
National Defence—						
Estates—Armed services	265,011	1,520,600	1,566,132	219,479	–45,532	–22,521
Solicitor General—						
Canadian Security Intelligence Service—						
Meritorious graduate awards	13,585	1,540		15,125	1,540	1,141
Scholastic awards	16,889	1,874	900	17,863	974	595
Correctional Service—						
Inmates' trust fund	4,782,339	19,827,697	19,236,420	5,373,616	591,277	223,875
Royal Canadian Mounted Police—						
Benefit fund	2,169,801	317,626	165,648	2,321,779	151,978	51,171
	6,982,614	*20,148,737*	*19,402,968*	*7,728,383*	*745,769*	*276,782*
Transport—						
Canadian National (West Indies) Steamships Ltd[2]	95,000			95,000		
Veterans Affairs—						
Administered trust accounts	19,590,016	5,564,645	6,847,814	18,306,847	–1,283,169	–2,978,232
Estates fund	1,000,841	1,855,489	2,373,862	482,468	–518,373	–135,308
Veterans administration and welfare trust fund	1,072,506	559,802	315,111	1,317,197	244,691	10,504
Less: securities held in trust	329,676	66,040	52,716	316,352	–13,324	–9,214
	742,830	*625,842*	*367,827*	*1,000,845*	*258,015*	*19,718*
Veterans care trust accounts	12,167,496	2,660,190	3,550,073	11,277,613	–889,883	–627,220
Less: securities held in trust	95			95		
	12,167,401	*2,660,190*	*3,550,073*	*11,277,518*	*–889,883*	*–627,220*
	33,501,088	*10,706,166*	*13,139,576*	*31,067,678*	*–2,433,410*	*–3,721,042*
Accounts without current transactions						–725,984
Total trust accounts	1,053,294,985	232,352,892	217,395,063	1,068,252,814	14,957,829	656,782
Total	1,227,779,310[1]	3,333,628,799	3,380,176,319	1,181,231,790	–46,547,520	–521,497,593
Less: consolidation adjustment[2]	6,934,097	26,656,417	7,703,705	25,886,809	18,952,712	–2,792,834
Total deposit and trust accounts	1,220,845,213	3,306,972,382	3,372,472,614	1,155,344,981	–65,500,232	–518,704,759

[1](a) Certain accounts having a total opening balance of $36,264,262 reported in this table in 1988-89 are now shown in Table 7.14 in this section.

(b) Certain accounts having a total opening balance of $3,337,363 reported in this table in 1988-89 are now shown in Table 5.7 (Section 5 of this volume).

[2] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established by Section 15 of the Canadian Dairy Commission Act, to record the Government's liability to the Commission.

Guarantee deposits—Canada Agricultural Products Standards Act

This account was established to record bonds deposited as guarantees required by the Canada Agricultural Products Standards Act and the Licensing and Arbitration Regulations.

Special account—Canadian Film Development Corporation

This account was established pursuant to Section 21 of the Financial Administration Act, to record a special deposit received by Telefilm Canada.

During the year, interest was credited to the account and charged to interest on public debt.

General security deposits

This account was established pursuant to Section 21 of the Financial Administration Act, to receive security deposits from transportation companies that do not pay fines when improperly documented passengers are brought in Canada.

Immigration guarantee fund

This account was established by Sections 18, 23, 92 and 103 of the Immigration Act, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Guarantee deposits—Oil and gas

This account records securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with Section 74 of the Canada Petroleum Resources Act. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Fairs and missions

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Canadair Limited—Canada Development Investment Corporation

This account was established pursuant to Section 129(1) of the Financial Administration Act. This special purpose money is to be used to meet costs incurred on the sale of Canadair and demand for payment by Bombardier pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of Canadair.

The de Havilland Aircraft of Canada, Limited—Canada Development Investment Corporation

This account was established pursuant to Section 129(1) of the Financial Administration Act. This special purpose money is to be used to satisfy demands for payment by the Boeing Company pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of The de Havilland Aircraft of Canada, Limited.

Crown corporations' surplus moneys

These accounts were established pursuant to Section 129(1) of the Financial Administration Act, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

Pursuant to Section 8 of the Arctic Waters Pollution Prevention Act, Section 29 of the Northern Inland Waters Act and Sections 12 and 18 of the Territorial Lands Act, this account records cash and securities deposited as guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits.

Guarantee deposits—Reserve resources

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of Section 57 of the Indian Act.

During the year, interest was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account was established pursuant to Section 21 of the Financial Administration Act, to record guarantee deposits given by Indians who sign herd agreements under the rotating herd program.

Indian contributions to the subsidy housing program

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by Indians, to ensure compliance with terms and conditions of the subsidy housing program.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part I of Schedule III of the Financial Administration Act.

This account records the Government's liability to the Corporation.

During the year, interest was credited to the account and charged to interest on public debt.

Security for costs

This account records security to the value of $500 deposited by the Appellant with the Registrar of the Supreme Court of Canada in accordance with Section 60(1)(b) of the Supreme Court Act. As per Section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Customs and Excise

Pursuant to Section 166 of the Customs Act, cash and securities are collected to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

Temporary deposits received from importers

This account was established pursuant to Section 21 of the Financial Administration Act, to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Candidates' election deposits

This account records candidates' election deposits, received in respect of a general election or by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the year, $800 was transferred to non-tax revenue.

Harbourfront capital account

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

During the year, interest was credited to the account and charged to interest on public debt.

Contractors' security deposits

This account was established pursuant to Section 20 of the Financial Administration Act, to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

During the year, interest was credited to the account and charged to interest on public debt.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Part II of Schedule III of the Financial Administration Act.

This account records the Government's liability to the Mint.

The debit balance in the account was incurred when retroactive salary revisions were paid to employees as a result of collective bargaining.

Halifax 1917 explosion pension account

This account was established by Sections 4, 5 and 6 of the Halifax Relief Commission Pension Continuation Act, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

During the year, interest was credited to the account and charged to interest on public debt.

Indian band funds

The Indian band funds were established by Sections 61 to 69 of the Indian Act and represent moneys belonging to Indian bands throughout Canada.

During the year, interest was credited to the account and charged to interest on public debt.

TABLE 7.11

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1989-90	1988-89
	$	$
Opening balance	743,791,232	738,057,907
RECEIPTS AND OTHER CREDITS—		
Oil royalties	24,851,407	26,464,783
Gas royalties	37,118,895	40,975,231
British Columbia agreement	289,018	323,040
Land and other claim settlements	3,028,400	3,844,749
Sundries	5,414,120	7,876,247
	70,701,840	79,484,050
	814,493,072	817,541,957
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	12,010,916	19,255,134
Transfer pursuant to Section 64 of the Indian Act	46,236,509	52,593,676
Sundries	4,513,049	1,901,915
	62,760,474	73,750,725
Closing balance	751,732,598	743,791,232

TABLE 7.12

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1989-90	1988-89
	$	$
Opening balance	101,656,724	109,900,957
RECEIPTS AND OTHER CREDITS—		
Government interest	78,240,649	83,166,307
Land and other claim settlements	8,994,401	2,366,000
Sundries	17,241,356	13,227,665
	104,476,406	98,759,972
	206,133,130	208,660,929
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	2,922,827	1,336,394
Transfer pursuant to Section 69 of the Indian Act	91,860,639	104,093,599
Sundries	7,721,398	1,574,212
	102,504,864	107,004,205
Closing balance	103,628,266	101,656,724

Indian estate accounts

These accounts were established by Sections 42, 43, 51 and 61 of the Indian Act, to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian savings accounts

Pursuant to Section 52 of the Indian Act, savings accounts are maintained for individual Indians.

During the year, interest was credited to the accounts and charged to interest on public debt.

Estates—Armed services

Pursuant to Section 42 of the National Defence Act, this account is credited with the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Meritorious graduate awards

This account was established pursuant to Section 21 of the Financial Administration Act, to record a donation of $11,000 to be used for the presentation of meritorious awards to graduating employees.

During the year, interest was credited to the account and charged to interest on public debt.

Scholastic awards

This account was established pursuant to Section 21 of the Financial Administration Act, to record a donation of $15,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

During the year, interest was credited to the account and charged to interest on public debt.

Inmates' trust fund

Pursuant to Section 32 of the Penitentiary Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

During the year, interest was credited to the account and charged to interest on public debt.

Benefit fund

Pursuant to Section 23 of the Royal Canadian Mounted Police Act, this account records moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian National (West Indies) Steamships Ltd

This account was established pursuant to Section 129(1) of the Financial Administration Act, to record a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

During 1985-86, the Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Administered trust accounts

Pursuant to Section 41 of the Pension Act and Section 15 of the War Veterans Allowance Act, these accounts are under the jurisdiction of the Canadian Pension Commission and the Department. Moneys held in these accounts include: *(a)* pensions placed under the administration of the Canadian Pension Commission; *(b)* war veterans and civilian war allowances and assistance fund payments placed under the administration of the Department of Veterans Affairs; and, *(c)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

Pursuant to Sections 5, 6 and 7 of the Veterans' Estates Regulations, this account is credited with the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care. Individual accounts are maintained and payments are made to beneficiaries.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans administration and welfare trust fund

Pursuant to Section 9 of the Guardianship of Veterans' Property Regulations, moneys held in this account include: *(a)* donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions; and, *(b)* donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependents in distressed circumstances.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans care trust accounts

Pursuant to Section 5 of the Department of Veterans Affairs Act, if the Minister of Veterans Affairs so directs, a client receiving adult residential care service or nursing home intermediate care service assigns or pays any or all of his income and resources, to be administered in the manner prescribed. Moneys held in these individual accounts may include: *(a)* war service gratuities held for mental, tubercular and other long-term treatment cases; *(b)* pensions paid by the Canadian Pension Commission; *(c)* war veterans and civilian war allowances; and, *(d)* income from other sources such as Old Age Security, Guaranteed Income Supplement and retirement pensions. The moneys are used to pay the charges for board and lodgings, and to provide clothing, comforts and other necessities.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and, with provinces and territories (Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Table 7.13 presents a summary of the balances and transactions in the provincial tax collection agreements account.

TABLE 7.13

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Corporation income taxes collected by National Revenue—						
Taxation	15,517,656,108	1,614,120,008	80,000	**17,131,696,116**	1,614,040,008	1,399,829,382
Less: payments to provinces and territories—						
Newfoundland	702,706,196	9,022,645	65,597,000	**759,280,551**	56,574,355	57,168,267
Prince Edward Island	127,524,890	7,695,551	16,971,000	**136,800,339**	9,275,449	23,530,909
Nova Scotia	1,126,218,637	3,806,904	132,965,000	**1,255,376,733**	129,158,096	152,620,993
New Brunswick	915,515,900		115,118,003	**1,030,633,903**	115,118,003	119,591,289
Manitoba	2,044,748,992	41,206,171	203,005,000	**2,206,547,821**	161,798,829	207,541,724
Saskatchewan	1,702,433,190	33,355,920	141,714,000	**1,810,791,270**	108,358,080	134,541,620
Alberta	2,523,013,280	1,340,271		**2,521,673,009**	–1,340,271	–12,495,164
British Columbia	6,018,450,887		666,300,254	**6,684,751,141**	666,300,254	600,269,686
Yukon Territory	23,260,333		6,514,908	**29,775,241**	6,514,908	5,981,337
Northwest Territories	97,782,324	197,920	14,167,000	**111,751,404**	13,969,080	–7,238,547
Total payments	15,281,654,629	96,625,382	1,362,352,165	**16,547,381,412**	1,265,726,783	1,281,512,114
Collections of corporation income tax on hand	236,001,479	1,710,745,390	1,362,432,165	**584,314,704**	348,313,225	118,317,268
Personal income taxes collected by National Revenue—						
Taxation	161,852,176,796	22,583,510,338	5,197,671	**184,430,489,463**	22,578,312,667	19,441,880,259
Less: payments to provinces and territories—						
Newfoundland	3,280,595,116		406,991,975	**3,687,587,091**	406,991,975	356,090,143
Prince Edward Island	656,577,590		99,389,064	**755,966,654**	99,389,064	86,004,838
Nova Scotia	6,257,048,465		802,327,475	**7,059,375,940**	802,327,475	740,553,764
New Brunswick	4,642,932,767		607,632,168	**5,250,564,935**	607,632,168	540,661,038
Ontario	84,749,391,538		13,517,770,573	**98,267,162,111**	13,517,770,573	11,686,834,568
Manitoba	7,644,012,401	23,233,033	962,085,000	**8,582,864,368**	938,851,967	913,985,473
Saskatchewan	7,800,898,703	14,936,031	913,352,000	**8,699,314,672**	898,415,969	850,328,621
Alberta	18,820,446,189		2,487,224,415	**21,307,670,604**	2,487,224,415	2,055,082,748
British Columbia	25,972,172,531		3,451,570,222	**29,423,742,753**	3,451,570,222	2,995,338,703
Yukon Territory	159,926,352		26,731,573	**186,657,925**	26,731,573	21,181,040
Northwest Territories	338,426,258	120,000	57,303,181	**395,609,439**	57,183,181	45,311,024
Total payments	160,322,427,910	38,289,064	23,332,377,646	**183,616,516,492**	23,294,088,582	20,291,371,960
Collections of personal income tax on hand	1,529,748,886	22,621,799,402	23,337,575,317	**813,972,971**	–715,775,915	–849,491,701
Total	1,765,750,365	24,332,544,792	24,700,007,482	**1,398,287,675**	–367,462,690	–731,174,433

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 7.14 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Insurance and death benefit accounts—						
Finance—						
Office of the Superintendent of Financial Institutions—						
Civil service insurance fund	11,798,297	393,714	723,373	**11,468,638**	–329,659	–198,734
National Defence—						
Regular forces death benefit account, Table 7.15	95,819,641	21,763,967	8,627,502	**108,956,106**	13,136,465	10,582,949
Treasury Board—						
Public Service death benefit account, Table 7.16	527,522,877	125,869,617	37,022,020	**616,370,474**	88,847,597	79,572,685
Veterans Affairs—						
Returned soldiers' insurance fund	749,223	2,209	87,837	**663,595**	–85,628	–107,709
Veterans insurance fund	21,210,168	707,703	1,608,198	**20,309,673**	–900,495	–928,067
	21,959,391	*709,912*	*1,696,035*	**20,973,268**	*–986,123*	*–1,035,776*
Total insurance and death benefit accounts	657,100,206	148,737,210	48,068,930	**757,768,486**	100,668,280	88,921,124
Pension accounts—						
Employment and Immigration—						
Annuities agents' pension account	24,028	7,247	13,084	**18,191**	–5,837	–5,573
Parliament—						
Members of Parliament retiring allowances account, Table 7.17	29,254,221	7,310,481	6,347,357	**30,217,345**	963,124	474,837
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	17,905,337	1,945,285	775,522	**19,075,100**	1,169,763	1,124,716
Treasury Board—						
Locally-engaged contributory pension account	1,690,326	260,153	1,883,912	**66,567**	–1,623,759	–372,195
Retirement fund	5,303			**5,303**		
	1,695,629	*260,153*	*1,883,912*	**71,870**	*–1,623,759*	*–372,195*
Total pension accounts	48,879,215	9,523,166	9,019,875	**49,382,506**	503,291	1,221,785
Other accounts—						
Agriculture—						
Canada/Provinces livestock drought agreements	3,291,000	1,314,815	4,605,815		–3,291,000	3,291,000
Canada/Saskatchewan agricultural community water infrastructure	52,832	238,553	276,232	**15,153**	–37,679	342,446
Canagrex trust fund(1)	82,743	5,750	88,493		–82,743	
Carman diversion project		84,776		**84,776**	84,776	
Cost-shared agreements—Research	199,802	999,816	630,693	**568,925**	369,123	199,802
Fees paid in advance—Importation of foreign cattle(3)						
Importation of Dutch bulbs(3)						
	3,626,377	*2,643,710*	*5,601,233*	**668,854**	*–2,957,523*	*3,833,248*

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Communications—						
Canadian Film Development Corporation—						
Advance account[4]	5,537,014	400,865		**5,937,879**	400,865	301,341
Canadian Radio-television and Telecommunications Commission—						
Shared-cost projects		4,095	660	**3,435**	3,435	
	5,537,014	*404,960*	*660*	***5,941,314***	*404,300*	*301,341*
Consumer and Corporate Affairs—						
Deposit account	173,892	1,067,001	1,046,680	**194,213**	20,321	13,812
Income from Patent Cooperation Treaty		308,602	196,525	**112,077**	112,077	
Income from securities in trust—Bankruptcy Act[1]	76,024	3,327		**79,351**	3,327	3,757
Securities in trust—Bankruptcy Act[1]	31,266			**31,266**		
Less: securities held in trust[1]	31,266			**31,266**		
Unclaimed dividends and undistributed assets—						
Bankruptcy Act[1]	2,697,638	1,014,294	187,629	**3,524,303**	826,665	–71,513
Canada Business Corporations Act[1]	96,394	122,106	1,744	**216,756**	120,362	
Winding-up Act[1]	692,625		162	**692,463**	–162	207,459
	3,736,573	*2,515,330*	*1,432,740*	***4,819,163***	*1,082,590*	*153,515*
Employment and Immigration—						
Canadian jobs strategy program	116,380	615,980	562,422	**169,938**	53,558	–409,843
Summer employment—Experience development program	107,334	565,230	674,126	**–1,562**	–108,896	102,385
Work orientation workshops program	25,500	167,039	192,539		–25,500	2,925
	249,214	*1,348,249*	*1,429,087*	***168,376***	*–80,838*	*–304,533*
Energy, Mines and Resources—						
Continental geoscience division—Ontario Hydro		117,779	64,185	**53,594**	53,594	
Geological survey of Canada—Research agreements		308,000		**308,000**	308,000	
Market development incentive payments—Alberta	28,502,749	636,275	1,796,650	**27,342,374**	–1,160,375	–881,838
Mineral and energy technology—Shared-cost project		30,000	30,000			
Miscellaneous projects deposits[3]						
Nova Scotia offshore revenue account		75		**75**	75	
NYSERDA—Diesel technology Research and Development	56,636	136,386	114,032	**78,990**	22,354	53,248
	28,559,385	*1,228,515*	*2,004,867*	***27,783,033***	*–776,352*	*–828,590*
Environment—						
Forks sculpture contest account	94,923	20,000		**114,923**	20,000	94,923
Grassy Island National Historic Site		502,437	502,437			
Intervenor funding program		60,000	3,869	**56,131**	56,131	
Miscellaneous projects deposits	2,515,076	4,952,399	4,352,916	**3,114,559**	599,483	482,484
Parks Program—Mackenzie King trust account[1]	270,275	6,844	6,844	**270,275**		–6,669
	2,880,274	*5,541,680*	*4,866,066*	***3,555,888***	*675,614*	*570,738*

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	**$**	$	$
External Affairs—						
Canada Foundation account[1]	289,391	51,587	32,535	**308,443**	19,052	-71,982
Less: securities held in trust[1]	283,341	196,669	206,128	**292,800**	9,459	-32,614
deposits in a special bank account[1]	6,050	211,615	221,208	**15,643**	9,593	-39,368
		459,871	*459,871*			
Cost recoverable technical assistance program	50,114	155,018	148,168	**56,964**	6,850	-277,056
Economic summit account	10,223			**10,223**		10,223
Canadian International Development Agency—						
Guarantee deposits	74,025	9,043		**83,068**	9,043	-69,746
Canadian International Development Agency—						
International agencies—Travel account[1]	31,283		31,283		-31,283	
	165,645	*623,932*	*639,322*	***150,255***	*-15,390*	*-336,579*
Finance—						
Common school funds—Ontario and Quebec[1]	2,677,771			**2,677,771**		
Foreign claims fund[1]	142,696	19,505	6,750	**155,451**	12,755	-1,331
War claims fund—						
World War II[1]	4,116	22	13	**4,125**	9	37
	2,824,583	*19,527*	*6,763*	***2,837,347***	*12,764*	*-1,294*
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control[1]	276,223	2,726,130	2,889,266	**113,087**	-163,136	132,721
Miscellaneous projects deposits	574,104	1,596,960	1,749,224	**421,840**	-152,264	304,636
	850,327	*4,323,090*	*4,638,490*	***534,927***	*-315,400*	*437,357*
Forestry—						
Miscellaneous projects deposits	158,163	445,698	487,480	**116,381**	-41,782	-15,340
National forestry awareness campaign	17,637		17,637		-17,637	-717,848
	175,800	*445,698*	*505,117*	***116,381***	*-59,419*	*-733,188*
Indian Affairs and Northern Development—						
Fines—Indian Act	511,351	68,696	51,462	**528,585**	17,234	-88,536
Indian agencies revenue trust bank accounts[1]	87,893	3,911,761	3,919,202	**80,452**	-7,441	-22,720
Less: deposits in special bank accounts[1]	87,893	3,919,202	3,911,711	**80,402**	-7,491	-22,920
		7,830,963	*7,830,913*	***50***	*50*	*200*
Indian band funds—						
Shares and certificates[1]	20,000			**20,000**		
Less: securities held in trust[1]	20,000			**20,000**		
Indian compensation funds[1]	170,928	17,353	215	**188,066**	17,138	13,875
Indian moneys suspense account[1]	8,724,354	10,597,200	9,181,212	**10,140,342**	1,415,988	-2,242,136
Indian special accounts[1]	1,078,965	456,542	355,324	**1,180,183**	101,218	123,915
1924 Ontario lands agreement[1]	6,158,732	625,269		**6,784,001**	625,269	1,779,183
	16,644,330	*19,596,023*	*17,419,126*	***18,821,227***	*2,176,897*	*-413,499*
Industry, Science and Technology—						
Tourism cost-sharing agreements		60,151		**60,151**	60,151	
Canadian Space Agency—						
Radarsat		5,481,310		**5,481,310**	5,481,310	
Statistics Canada—						
Advance payments	2,876,900	21,998,762	21,464,486	**3,411,176**	534,276	1,346,296
National Research Council—						
Trust fund	836,047	1,738,708	917,904	**1,656,851**	820,804	485,176
Special fund	6,400,000	19,150,374	18,650,374	**6,900,000**	500,000	2,100,000
Natural Sciences and Engineering Reasearch Council—Trust fund[1]	517,861	635,150	815,164	**337,847**	-180,014	68,353
Science Council of Canada—						
Canada/Japan joint study	16,144		16,144		-16,144	16,144
	10,646,952	*49,064,455*	*41,864,072*	***17,847,335***	*7,200,383*	*4,015,969*

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Justice—						
Federal Court of Canada—						
Federal Court special account[1]	9,790,571	3,693,848	4,066,923	**9,417,496**	–373,075	–360,910
Labour—						
Fair wages suspense account[1]	645	84,039	58,764	**25,920**	25,275	–19,465
Labour standards suspense account[1]	242,127	98,138	33,979	**306,286**	64,159	15,855
	242,772	*182,177*	*92,743*	***332,206***	*89,434*	*–3,610*
National Defence—						
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	21,196,735	201,159,764	216,349,991	**6,006,508**	–15,190,227	17,699,261
Other activities	5,696,574	86,290,082	93,276,268	**–1,289,612**	–6,986,186	3,200,705
United States of America	5,000,535	9,996,929	11,491,367	**3,506,097**	–1,494,438	2,995,718
Federal Republic of Germany—						
German Army—Shilo, Manitoba	7,461,979	94,220,150	99,432,166	**2,249,963**	–5,212,016	–233,984
Other activities	–8,214,298	174,779,967	167,509,066	**–943,397**	7,270,901	–15,385,021
Netherlands	2,539,655	98,977,805	96,138,259	**5,379,201**	2,839,546	1,622,665
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	9,090,124	689	4,363,553	**4,727,260**	–4,362,864	4,942,869
Non-government agencies	1,514,526	1,895,785	1,738,774	**1,671,537**	157,011	324,490
	44,285,830	*667,321,171*	*690,299,444*	***21,307,557***	*–22,978,273*	*15,166,703*
National Health and Welfare—						
Canadian Sports Pool Corporation—						
Other outstanding liabilities[1]	182,870		30,360	**152,510**	–30,360	–3,406
Computerized space programming methodology	52,833	40,000	91,127	**1,706**	–51,127	50,772
Fire safety evaluation system for hospitals	16,929	35,000	43,980	**7,949**	–8,980	16,929
Miscellaneous federal/provincial projects		20,000	11,500	**8,500**	8,500	
National physician data base	50,700	77,600	16,035	**112,265**	61,565	50,700
"Nobody's perfect"—Shared-cost project	166,372	19,564	180,270	**5,666**	–160,706	166,372
Post-occupancy evaluation methodology[1]	29,053	50,000	37,793	**41,260**	12,207	11,151
Review of liability and compensation issues in health care[1]	156,167		62,107	**94,060**	–62,107	–59,953
Safety evaluation of chemicals	6,308		1,404	**4,904**	–1,404	
World Health Organization	155,155	67,604	31,468	**191,291**	36,136	4,955
Medical Research Council—						
Dyskinesia and torticollis reseach[1]	83,056	9,297		**92,353**	9,297	–635
Farquharson scholarships[1]	3,479	66	3,480	**65**	–3,414	–5,587
	902,922	*319,131*	*509,524*	***712,529***	*–190,393*	*231,298*
Public Works—						
Shared-cost projects[3]						
Secretary of State—						
Promotion of official languages		23,931	23,931			
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund	264,231	28,597	32,462	**260,366**	–3,865	–6,315
Trust fund	6,226	25,097	25,000	**6,323**	97	518
	270,457	*77,625*	*81,393*	***266,689***	*–3,768*	*–5,797*
Supply and Services—						
Interest on bonds—Insurance companies	–2,464,732	42,715,838	40,251,106		2,464,732	351,099
Military purchases excess funds deposit	379,844,560	3,480,397,348	3,482,655,632	**377,586,276**	–2,258,284	18,552,545
Less: securities held in trust	379,844,560	3,482,655,632	3,480,397,348	**377,586,276**	–2,258,284	18,552,545
		6,963,052,980	*6,963,052,980*			
Petro-Canada Enterprises Inc—Shares[1]	1,319,257		168,556	**1,150,701**	–168,556	–161,589
	–1,145,475	*7,005,768,818*	*7,003,472,642*	***1,150,701***	*2,296,176*	*189,510*

TABLE 7.14

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Transport—						
Cartierville Airport account	2,758,275	182,273	1,474,323	1,466,225	–1,292,050	–1,265,387
Veterans Affairs—						
Army benevolent fund[1]	759,947	497,250	589,011	668,186	–91,761	–90,713
Ste-Anne's Hospital[1]	–1,538	1,538			1,538	–2,409,366
	758,409	*498,788*	*589,011*	*668,186*	*–90,223*	*–2,500,079*
Accounts without current transactions						–3,371
Total other accounts	133,760,235	7,765,799,000	7,780,993,546	118,565,689	–15,194,546	18,142,842
Total	839,739,656[2]	7,924,059,376	7,838,082,351	925,716,681	85,977,025	108,285,751
Less: consolidation adjustment[4]	5,537,014	400,865		5,937,879	400,865	301,341
Total other specified accounts	834,202,642	7,923,658,511	7,838,082,351	919,778,802	85,576,160	107,984,410

[1] This account was reported in Table 7.10 in 1988-89.

[2](a) Certain accounts having a total opening balance of $11,573 reported in this table in 1988-89 are now shown in Table 8.4 (Section 8 of this volume).

(b) Certain accounts having a total opening balance of $174,278,894 reported in this table in 1988-89 are now shown in Table 5.7 (Section 5 of this volume).

[3] A change in accounting policy affecting specified purpose accounts has been made in 1989-90. Further to the introduction of this change, this account no longer met the requirements of a specified purpose account and therefore the account was closed. The opening balance and the current year transactions have been transferred to non-tax revenue on a retroactive basis.

[4] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 62(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums of $11,593 and, an amount of $382,120 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1989. Payments and other charges consisted of death benefits, $646,597; cash surrender value, $45,167; annuities, $31,505; and premium refunds, $104.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); *(c)* single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 7.15

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1989-90	1988-89
	$	$
Opening balance	95,819,641	85,236,692
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	9,164,007	9,570,064
Government's contribution	1,465,596	1,550,708
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $500 without contribution	523,590	515,530
Interest	10,610,774	9,392,638
	21,763,967	21,028,940
	117,583,608	106,265,632
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	8,627,502	10,445,991
Closing balance	108,956,106	95,819,641

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, *(b)* benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 7.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1989-90	1988-89
	$	$
Opening balance	527,522,877	447,950,192
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public service corporations	56,227,705	52,428,348
Government—		
One-sixth of benefit payments—		
General	6,028,585	5,172,588
Single premium for $500	1,829,161	1,857,094
Public Service corporations	2,361,234	2,301,651
Interest	59,422,932	50,826,870
	125,869,617	112,586,551
	653,392,494	560,536,743
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	35,239,220	31,289,277
Life coverage of $500	1,702,213	1,635,514
Other death benefit payments	80,587	89,075
	37,022,020	33,013,866
Closing balance	616,370,474	527,522,877

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1989 of $2,209 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1989 of $583,356 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, Appropriation Act No 1, 1961, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

During the year, interest was credited to the account and charged to interest on public debt.

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: *(a)* contributions reserved from current indemnities, based on the full amount paid; *(b)* contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; *(c)* contributions for previous sessions, where members elect to pay arrears, and interest on arrears; *(d)* interest and mortality insurance on any unpaid balance, based on Canada Life Tables; *(e)* contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; *(f)* interest credited quarterly; and, *(g)* the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: *(a)* payments of annual allowances; *(b)* withdrawal allowances and related interest; *(c)* refunds of contributions which are in excess of the maximum required; and, *(d)* transfers of funds to the Public Service Superannuation Account.

TABLE 7.17

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1989-90	1988-89
	$	$
Opening balance	29,254,221	28,779,384
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,082,958	1,897,766
Arrears of principal, interest and mortality insurance	184,116	277,537
Government contributions—		
Current	2,082,958	1,897,766
Interest	2,960,449	2,950,677
	7,310,481	7,023,746
	36,564,702	35,803,130
PAYMENTS AND OTHER CHARGES—		
Annual allowances	6,347,357	6,548,909
Closing balance	30,217,345	29,254,221

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5% contribution from the pay of members of the Force, other than commissioned officers. There are no longer any active contributing members.

During the year, interest was credited to the account and charged to interest on public debt.

Locally-engaged contributory pension account

This account, which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally-employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits.

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Canada/Provinces livestock drought agreements

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments by the provinces of their share of the costs incurred under the livestock drought agreements. The account is reduced as payments are made to eligible livestock producers.

Canada/Saskatchewan agricultural community water infrastructure

This account was established pursuant to the 1984 Canada-Saskatchewan Subsidiary Agreement on Agricultural Community Water Infrastructure, to record deposits from the Province of Saskatchewan whenever a city or town is able to finance part of the water supply or water disposal facilities and separate construction is not possible. Money is paid out of the account as eligible billing costs are received.

Canagrex trust fund

This account was established pursuant to Section 21 of the Financial Administration Act, pursuant to legal requirements arising from the winding-up of the Corporation.

During the year, this account was closed.

Carman diversion project

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments received from the Government of Manitoba for their share of the costs incurred under the Carman diversion project. The project involves the construction of a water diversion canal on the Boyne River around the town of Carman, Manitoba. Money is paid out of the account as eligible billing costs are received.

Cost-shared agreements—Research

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by external parties for cost-shared research projects. Moneys are disbursed on behalf of the depositors as the specific projects are undertaken.

Fees paid in advance—Importation of foreign cattle

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, which are credited to this account pending assessment of actual costs on completion of the particular services required.

On final accountability and at such time as the services are completed, the deposits are either credited to non-tax revenue, or are returned to the depositor.

Importation of Dutch bulbs

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to non-tax revenue, with any excess returned to depositors.

Advance account—Canadian Film Development Corporation

This account was established pursuant to Section 21 of the Financial Administration Act, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Shared-cost projects—Canadian Radio-television and Telecommunications Commission

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments from private industry in support of the study on sex-roles in Canadian television programming.

Deposit account—Consumer and Corporate Affairs

This account was established pursuant to Sections 20 and 21 of the Financial Administration Act, to record moneys held in trust to defray the cost of services provided on a regular basis. No interest is credited to the account.

Income from Patent Cooperation Treaty

This account was established pursuant to Section 21 of the Financial Administration Act, and Section 12(3) of the Patent Corporation Treaty Regulations under the Patent Rules, to record the receipt and disposition of the various fees relating to applications for an international patent, in accordance with Rules 14, 15, 16 and 16^{bis} of the Regulations under the Income from Patent Cooperation Treaty.

Income from securities in trust—Bankruptcy Act

This account was established by Sections 78, 84, 154 and 194 of the Bankruptcy Act, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Securities in trust—Bankruptcy Act

This account was established by Section 67 of the Bankruptcy Act, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with the provisions of Section 154 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with Sections 227 and 228 of the Canada Business Corporations Act, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with Sections 138 and 139 of the Winding-up Act, pending distribution.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Work orientation workshops program

The work orientation workshops program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Continental geoscience division—Ontario Hydro

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate a cost sharing agreement between Energy, Mines and Resources and Ontario Hydro to acquire, compile, process and interpret seismic reflection data recorded in Lake Ontario, Lake Erie, and Lake Huron.

Geological survey of Canada—Research agreements

This account was established pursuant to Section 21 of the Financial Administration Act, to faciliate the retention and disbursement of moneys received from private, industry, and other governments for joint project or cost sharing research agreements.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to Section 39 of the Energy Administration Act. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for the Natural Gas Vehicle Conversion and Natural Gas Fueling Station Programs.

Mineral and energy technology—Shared-cost project

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Miscellaneous projects deposits—Energy, Mines and Resources

Accounts were established pursuant to Sections 20 and 21 of the Financial Administration Act, to record prepayments received from outside organizations and individuals for scientific services to be performed on a cost recovery basis. As work progresses, earned income is credited to non-tax revenue.

During the year, the account was closed.

Nova Scotia offshore revenue account

This account was established pursuant to Section 217 of the Canada-Nova Scotia Petroleum Resource Accord Implementation Act, to record amounts collected under the various tax agreements outlined in Part IV of the Act. Monies subsequently remitted to the Province of Nova Scotia are charged to this account.

NYSERDA—Diesel technology Research and Development

This account was established pursuant to Section 21 of the Financial Administration Act, to administer an advance payment from the New York State Energy Research and Development Authority (NYSERDA) with respect to demonstrating methanol diesel technology in the operation of transit buses. The advance was a condition of an agreement between the Department of Energy, Mines and Resources and NYSERDA.

Forks sculpture contest account

This account was established pursuant to Section 21 of the Financial Administration Act, for the purpose of accepting donations from large companies to sponsor a sculpture competition for the opening of the Fork National Historic Park in late 1988.

Grassy Island National Historic Site

This account was established pursuant to Section 21 of the Financial Administration Act, to accept donations from Strait of Canso Industrial Development authority to develop Grassy Island as National Historic Site. This donation will be used to pay for the cost of a new visitor reception centre including interpretive displays and site development on the mainland and island.

Intervenor funding program

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits received from provinces, territories or private organizations who provide funds for public participation in the review process of low-level flight training on a project basis through contribution agreements.

Miscellaneous projects deposits—Environment

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of Section 3 of the Laurier House Act, is to be credited to the account at the end of each year, and charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

During the year, interest of $22,815 was credited hereto. In accordance with the Act, Public Works Canada is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year for the maintenance and upkeep of the buildings on the Laurier House property. Environment Canada is authorized to expend an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be credited at the end of the year to non-tax revenue.

Canada Foundation account

This account was established by Vote 6g, Appropriation Act No 2, 1967, to record moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the years (1989-90, 1 Lira/$0.000941 Cdn; 1988-89, 1 Lira/$0.000859 Cdn).

During the year, income derived from the operation of the account amounted to Lira 25,464,665—$23,862 Cdn, and disbursements for cultural activities and administrative expenses were Lira 34,574,476—$32,535 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation increases of $27,043, to securities held in trust, and $578 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Cost recoverable technical assistance program

This account was established pursuant to Section 21 of the Financial Administration Act, to record prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

During the year, interest was credited to the account and charged to interest on public debt.

Economic summit account

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from the private sector and other public funded organizations. These donated funds were used to help defray the costs of special events at the Economic Summit held in Toronto, Ontario from June 19 to 28, 1988.

Guarantee deposits—Canadian International Development Agency

This account was established pursuant to Section 29 of the Financial Administration Act, to record cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

International agencies—Travel account

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

During the year, this account was closed.

Common school funds—Ontario and Quebec

This account was established under 12 Victoria 1849, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account was established by Vote 22a, Appropriation Act No 9, 1966, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

During the year, interest was credited to the account and charged to interest on public debt.

War claims fund—World War II

This account was established by Vote 696, Appropriation Act No 4, 1952, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Great Lakes Fishery Commission—Lamprey research and control

This account was established pursuant to the Great Lakes Fisheries Convention Act, to record the outstanding financial obligations of the Government of Canada. The Department of Fisheries and Oceans is the agent of the Commission and is accountable for the discharge of the Commission's program in the Great Lakes involving sea lamprey eradication and related research.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Miscellaneous projects deposits—Forestry

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals for the furtherance of forestry research work.

National forestry awareness campaign

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys to be used to make the Canadian public more aware of the economic importance of the forest sector and the impact that the forest industry has on the overall well-being of Canadians. This activity is funded by pooling a portion of the funds of all federal-provincial forestry agreements. Deposits to this account constitute the province's share of the awareness campaign.

Fines—Indian Act

Fines collected under Sections 85.1 and 104 of the Indian Act, in connection with liquor prosecutions, and band bylaws, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Indian agencies revenue trust bank accounts

This account was established pursuant to Section 20 of the Financial Administration Act, to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

Indian band funds—Shares and certificates

This account was established by Section 61 of the Indian Act, to record the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General of Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

Pursuant to Sections 35 and 61 of the Indian Act, moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian moneys suspense account

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys held for individuals and bands, received from rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian special accounts

Pursuant to Section 52 of the Indian Act and Section 21 of the Financial Administration Act, these Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(a) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(b) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(c) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(d) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

1924 Ontario lands agreement

This account was established pursuant to Section 21 of the Financial Administration Act, to record the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the passage of federal and provincial legislation to enact a new Indian Lands Agreement for Ontario.

During the year, interest was credited to the accounts and charged to interest on public debt.

Tourism cost-sharing agreements

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by external agencies for cost-shared studies. Moneys are disbursed on behalf of the depositors as the specific studies are undertaken.

Radarsat

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Advance payments—Statistics Canada

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments received from departments, agencies and others to finance the cost of special statistical services.

Trust fund—National Research Council

This account was established by the National Research Council Act, to record funds received from departments and agencies and public organizations, to cover expenditures made on their behalf.

Special fund—National Research Council

This account was established by the National Research Council Act, to record revenue received by the National Research Council of Canada in the amount of $19,150,374, derived from laboratory fees, $9,738,106; capital, $976,000; information services, $2,927,814; sales of publications, $4,294,366; and, miscellaneous receipts, $1,214,088. An amount of $18,650,374 was charged hereto, of which an amount of $17,674,374 was credited to National Research Council Vote 65, and $976,000 to National Research Council Vote 70, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976, to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

During the year, interest was credited to the account and charged to interest on public debt.

Canada/Japan joint study

This account was established pursuant to Section 21 of the Financial Administration Act and Section 15 of the Science Council of Canada Act, to record moneys received from Japan to be used for the joint study on cooperation in the field of science and technology between Canada and Japan.

Federal Court special account

This account was established pursuant to Section 21 of the Financial Administration Act, to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of Section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 251, and the Canada Labour Standards Regulations Section 23.

The account records:

(a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(b) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(c) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

Foreign governments

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

The debit balance in some accounts is the result of a processing delay and will be cleared in the new fiscal year.

North Atlantic Treaty Organization (NATO)

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are used to pay any liabilities of the Corporation.

Computerized space programming methodology

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories to computerize the Hospital Space Programming Methodology series. Contributions are made by provinces to the account in proportion to population.

Fire safety evaluation system for hospitals

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to funds provided by the provinces and territories under a cost-shared agreement for an evaluation of fire safety systems for hospitals.

Miscellaneous federal/provincial projects—National Health and Welfare

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial projects in the areas of hospital administration, hospital facilities design and other related health issues.

National physician data base

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to funds provided by the provinces and territories under a cost-shared agreement for the development of a national physician data base.

"Nobody's perfect"—Shared-cost project

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to the provinces' share of costs incurred under a federal-provincial cost-sharing agreement for a cooperative project on parenting.

Post-occupancy evaluation methodology

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories for a project entitled "Development of a post-occupancy evaluation methodology for hospitals".

Review of liability and compensation issues in health care

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to funds provided by the provinces and territories under a cost-shared arrangement for a review of liability and compensation issues in health care.

Safety evaluation of chemicals

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received and payments made to organizations and individuals providing services on behalf of the Scientific Group on Methodologies for the Safety Evaluation of Chemicals in accordance with the specific purposes identified by the Group.

World Health Organization

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from the World Health Organization, for scientific projects.

Dyskinesia and torticollis research

This account was established by Section 15 of the Medical Research Council Act, to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

During the year, interest was credited to the account and charged to interest on public debt.

Farquharson scholarships

This fund was established by Section 15 of the Medical Research Council Act, to record an award received from the St Boniface General Hospital Research Foundation. The fund will provide research scholarships to undergraduate medical students and graduate high school students.

During the year, interest was credited to the account and charged to interest on public debt.

Shared-cost projects—Public Works

This account was established pursuant to Section 21 of the Financial Administration Act, to record the receipt, in advance, of moneys from departments and agencies and others, for their share of certain shared-cost projects.

Promotion of official languages

This account was established pursuant to Section 21 of the Financial Administration Act, to provide members of the private sector with language instruction using federal Government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are charged thereto.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, Appropriation Act No 5, 1973-74. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

During the year, interest was credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established pursuant to Section 21 of the Financial Administration Act, to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

During the year, interest was credited to the account and charged to interest on public debt.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Petro-Canada Enterprises Inc—Shares

This account was established pursuant to Section 21 of the Financial Administration Act, to record the liability to shareholders who have not presented their shares for payment. The closing balance represents 9,578 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Cartierville Airport account

In accordance with Section 21 of the Financial Administration Act, and following the sale of the Cartierville Airport by the Government to Canadair Limited, this special account was established to hold in deposit $5,000,000 and to record in the same account the interest earned as approved by the Minister of Finance.

Periodically, this account will be debited with payments to Canadair Limited to reimburse them for repairs and improvement expenses incurred at the Cartierville Airport.

Army benevolent fund

Pursuant to Section 3 of the Army Benevolent Fund Act, this account was credited with certain canteen profits and other funds from World War II. Interest at the rate of 12.62% per annum is credited semi-annually for the period June 29, 1985 to June 28, 1990, on the minimum monthly balances.

Payments are made out of the fund to or for the benefit of World War II veterans or their dependents or the widows, children or other dependents of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

Ste-Anne's Hospital

Pursuant to Section 9 of the Guardianship of Veterans' Property Regulations, this account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne-de-Bellevue, Quebec.

During the year, this account was closed.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

MANAGEMENT RESPONSIBILITY STATEMENTS

The accompanying statements are the responsibility of the management of the Canada Pension Plan. The statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund have been prepared by management in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Preparation of financial information is an integral part of management's broader responsibility for the ongoing operations of the Account and Fund. Management maintains books of account, and a system of financial and management control augmented by the maintenance of an internal audit program; together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently, that operations are carried out effectively and the transactions are in accordance with the Canada Pension Plan and Regulations.

The Auditor General of Canada conducts an independent examination of these statements and reports on his examination to the Minister of National Health and Welfare.

J. G. Soar
Assistant Deputy Minister
Income Security Programs

Richard Dicerni
for Margaret Catley-Carlson
Deputy Minister

AUDITOR'S REPORT

TO THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance and changes of the Account and the Fund for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 17, 1990

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Amounts credited		
Contributions—Employees, employers and self-employed	7,278,667	6,248,267
Interest (Note 3)	4,181,861	3,912,264
	11,460,528	10,160,531
Amounts charged		
Benefits		
Retirement pensions	6,290,188	5,569,542
Disability pensions	1,470,123	1,319,436
Survivors' pensions	1,335,545	1,201,243
Death benefits	149,088	138,528
Orphans' benefits	126,374	124,305
Disabled contributors' child benefits	101,637	91,989
	9,472,955	8,445,043
Expenses (Note 4)		
Administration	58,429	55,060
Collection of contributions	52,533	48,174
Cheque issue and computer services	25,108	23,849
Accommodation	6,700	4,552
Assignment of social insurance numbers and maintenance of central index	1,751	1,602
Actuarial services	565	445
	145,086	133,682
	9,618,041	8,578,725
Increase in balance	1,842,487	1,581,806
Balance at beginning of year	37,602,882	36,021,076
Balance at end of year	39,445,369	37,602,882
Represented by:		
Canada Pension Plan Investment Fund	36,483,062	35,063,117
Operating balance on deposit with the Receiver General for Canada	2,962,307	2,539,765
	39,445,369	37,602,882

Approved on behalf of the Department of National Health and Welfare:

J. G. SOAR
Assistant Deputy Minister
Income Security Programs

RICHARD DICERNI
for MARGARET CATLEY-CARLSON
Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1990 (in thousands of dollars)

	Balance at beginning of year	Amounts charged— Purchases	Amounts credited— Redemptions	Balance at end of year
Investment in securities (Note 5)				
Provinces and territory				
Newfoundland	727,941	45,188	15,557	757,572
Prince Edward Island	154,733	10,544	3,240	162,037
Nova Scotia	1,365,521	85,218	34,566	1,416,173
New Brunswick	1,003,721	64,307	24,216	1,043,812
Quebec	128,398	6,099	3,078	131,419
Ontario	16,078,223	1,086,695	445,777	16,719,141
Manitoba	1,911,909	114,972	47,683	1,979,198
Saskatchewan	1,577,117	101,867	40,357	1,638,627
Alberta	4,209,336	311,940	76,618	4,444,658
British Columbia	4,896,892	345,289	128,135	5,114,046
Yukon Territory	3,726			3,726
	32,057,517	2,172,119	819,227	33,410,409
Canada	3,005,600	71,112	4,059	3,072,653
	35,063,117	2,243,231	823,286	36,483,062

Approved on behalf of the Department of National Health and Welfare:

J. G. SOAR
Assistant Deputy Minister
Income Security Programs

RICHARD DICERNI
for MARGARET CATLEY-CARLSON
Deputy Minister

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1990

1. (a) Description and authority

The Canada Pension Plan is a 1965 Act of Parliament, to establish a comprehensive program of old age pensions and supplementary benefits in Canada, payable to, and in respect of, contributors. This compulsory and contributory social insurance plan (the Plan) enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under the existing Canada Pension Plan legislation, benefits and costs incurred in the administration of the Plan are financed from the contributions made by employees, employers and self-employed persons and from interest earned on the investment of funds not immediately needed for benefits and administrative costs.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 108.(1) of the Canada Pension Plan to record the contributions, interest, benefits and expenses of the Plan. The authority to pay benefits under the Plan is limited to the balance of the Account which was $39,445 million at March 31, 1990.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 109.(1) of the Canada Pension Plan to record the investment in securities of the provinces, territories and Canada.

(b) Financing

The Canada Pension Plan was amended by Bill C-116 with effect from January 1, 1987. The revised legislation requires that the first review of the 25 year schedule of contribution rates shall take place prior to January 1, 1992, and all subsequent reviews shall take place every fifth year thereafter. Based on this review, the Minister of Finance and ministers of the Crown from the included provinces and territories shall review the rates set out in the schedule, and make recommendations as to whether those rates should be changed and as to whether the schedule should be amended to include contribution rates for an additional five years.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1990—*Continued*

Any major amendments to the Plan that would alter the general level of benefits or the rate of contributions, requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population.

The current schedule of contribution rates provides for an increase, from the 1986 rates of 3.6%, progressively by 0.2 percentage points each year until 1991, and by 0.15 percentage points thereafter until 2011, when it will reach 7.6%.

The Minister of Finance, and ministers of the Crown from the included provinces and territories, are currently reviewing the contribution rates in line with statutory requirements. This review will be completed in time to put the new 25 year contribution rate schedule into effect by January 1, 1992.

The most recent Actuarial Report as at December 31, 1988, by the Chief Actuary of the Office of the Superintendent of Financial Institutions, reveals that the desirable 2:1 ratio (to be maintained in accordance with the provisions of section 113.1 (4) (c) of the revised legislation) of the Canada Pension Plan Account balance to projected annual payments, will be maintained until 1999. This report was tabled in Parliament in January 1990.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 108.(2) and 108.(3) of the Canada Pension Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance of the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 109.(2) of the Canada Pension Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions.

3. Interest

	1990	1989
	(in thousands of dollars)	
Interest on investment in securities held by the Fund.		
Provinces and territory		
Newfoundland	79,955	76,769
Prince Edward Island	17,074	16,301
Nova Scotia	150,431	142,948
New Brunswick	109,540	105,125
Quebec	13,014	12,675
Ontario	1,767,892	1,718,713
Manitoba	207,526	199,897
Saskatchewan	172,190	165,306
Alberta	465,534	440,428
British Columbia	538,761	519,183
Yukon Territory	360	360
	3,522,277	3,397,705
Canada	303,628	264,133
	3,825,905	3,661,838
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted average rate of 11.98% (1989: 9.70%)	355,956	250,426
	4,181,861	3,912,264

The weighted average rate of interest on securities purchased during the year was 9.90% (1989: 10.08%).

4. Expenses

Expenses of the Account represent the costs of administration charged by six federal government departments: Health and Welfare (administration); Revenue Canada—Taxation (collection of contributions); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and, the Office of the Superintendent of Financial Institutions (actuarial services).

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for purchases of securities of the provinces, territories and Canada. As required by the Canada Pension Plan, the monies available for security purchases are allocated to the provinces and territories based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province or a territory to the total contributions in those years. The portion attributed to certain other employees outside Canada continues to be invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990—*Concluded*

6. Contingency

Two legal actions are pending in the Federal Court of Canada, Trial Division citing the Canadian Charter of Rights and Freedoms. These actions, by claimants for survivor benefits, allege that certain provisions of the Canada Pension Plan legislation discriminate on the basis of age. The estimated claim for these actions is $34,484. If they are successful, similar claims against the Canada Pension Plan Account could arise amounting to $170 million.

Government Annuities Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1990 and the statements of operations and actuarial reserves and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Account that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with section 15 of the Government Annuities Act, section 15 of the Government Annuities Improvement Act, and the Regulations.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 2, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES	1990	1989
Deposit with Receiver General for Canada	844,432	882,943	Actuarial surplus due to Canada	2,513	3,052
Accrued interest due from Canada	62,232	65,224	Actuarial reserves (Note 3)	904,327	945,224
Accounts receivable	176	109			
	906,840	948,276		906,840	948,276

Approved by the Canada Employment and Immigration Commission:

A. KROEGER
Chairman

H. BRAITER
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL RESERVES FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Payments and other charges		
Annuity payments	99,072	100,077
Premium refunds	1,654	2,000
Unclaimed annuities	279	223
	101,005	102,300
Income		
Interest from Canada	62,232	65,224
Premiums	349	458
Other	40	78
	62,621	65,760
Excess of payments and other charges over income for the year	38,384	36,540
Actuarial reserves, balance at beginning of the year	945,224	984,816
	906,840	948,276
Actuarial surplus—Excess of recorded actuarial reserves over calculated actuarial reserves at end of the year	2,513	3,052
Actuarial reserves, balance at end of the year (Note 3)	904,327	945,224
Accumulated premiums and accrued interest for unmatured annuities	221,684	249,616
Present value of matured annuities	682,643	695,608
Total actuarial reserves (Note 3)	904,327	945,224

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	38,384	36,540
Decrease in accrued interest and accounts receivable	-2,925	-2,646
	35,459	33,894
Actuarial surplus remitted to Consolidated Revenue Fund	3,052	2,737
Total funds used	38,511	36,631
Deposit with Receiver General for Canada, balance at beginning of the year	882,943	919,574
Deposit with Receiver General for Canada, balance at end of the year	844,432	882,943

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, (the "Act"), as modified by the Government Annuities Improvement Act, (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial reserves

Actuarial reserves comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada

If at the end of any fiscal year the recorded amount of actuarial reserves exceeds or is less than the calculated amount of actuarial reserves, the difference results in an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial reserves as prescribed by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission and by other Government departments without charge.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

3. Actuarial reserves

The method utilized to calculate the actuarial reserves of $904,327,000 (1989—$945,224,000) is in accordance with subsection 15(1) of the Government Annuities Improvement Act and the Regulations pertaining thereto.

The Government Annuities Regulations provide that the Mortality Tables to be used in determining the values of annuities shall be the Annuity Tables for 1949 modified by Projection Scale C.

The Commission undertakes an annual review of mortality experience to monitor the appropriateness of the mortality tables for valuation purposes. The results of the last study, completed in March 1990, indicate that the mortality tables in use continue to be appropriate for such purposes.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have examined the statement of revenues, expenditures and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the revenues and expenditures of the Fund and its balance for the year ended March 31, 1990 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 16, 1990

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenues		
Interest	1,944,047	1,832,113
Contributions	19,917	23,331
	1,963,964	1,855,444
Expenditures		
Pensions	758,279	713,258
Contributions withdrawn	35,921	17,470
	794,200	730,728
Excess of revenues over expenditures	1,169,764	1,124,716
Fund balance at the beginning of the year	17,905,336	16,780,620
Fund balance at the end of the year	19,075,100	17,905,336

Certified correct:

NICOLE THÉRIEN
for the Manager
District Services Officer

Approved:

NORMAN D. INKSTER
Commissioner

NOTES TO THE FINANCIAL STATEMENT MARCH 31, 1990

1. Authority and operations

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions. All transactions of the Fund are made through the Consolidated Revenue Fund.

Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. Significant accounting policy

Revenues and expenditures are recorded on the accrual basis.

3. Supplementary information

The most recent actuarial valuation was made as at March 31, 1988. The valuation disclosed an actuarial surplus of $2,422,873. A portion of the surplus was distributed by an increase in the basic pension amount of 20% as at April 1, 1989 with a further increase of 20% to be effective April 1, 1990.

SECTION 8

1989-90
PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

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Interest and matured debt 8.4
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Allowance for employee benefits 8.5
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government 8.5
Miscellaneous 8.6

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Chart A presents other liabilities by category for the current fiscal year, while Chart B compares other liabilities for the last five fiscal years. Table 8.1 presents the year-end balances for other liabilities.

Other tables in this section present the net increase or decrease for certain accounts, as well as the opening and closing balances, and in certain cases, receipts and other credits, and payments and other charges.

CHART A
OTHER LIABILITIES
(in millions of dollars)

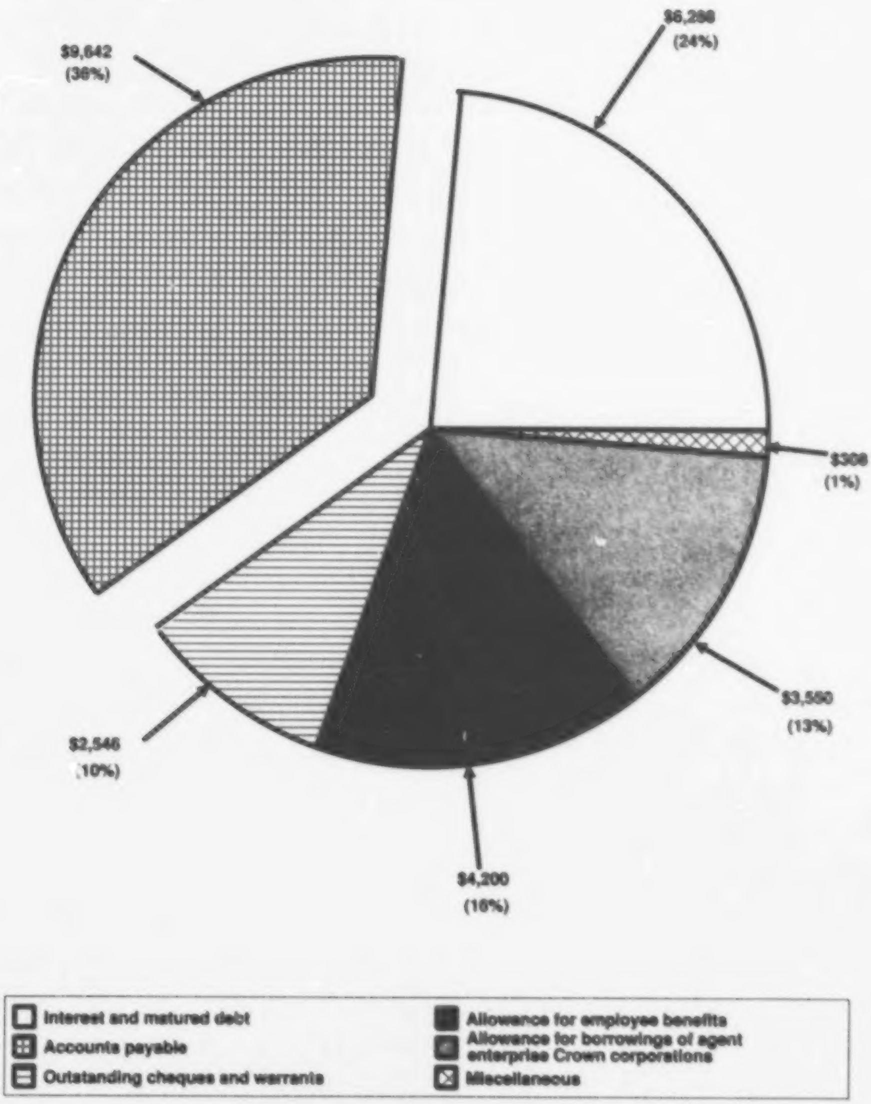

CHART B
OTHER LIABILITIES
(in billions of dollars)

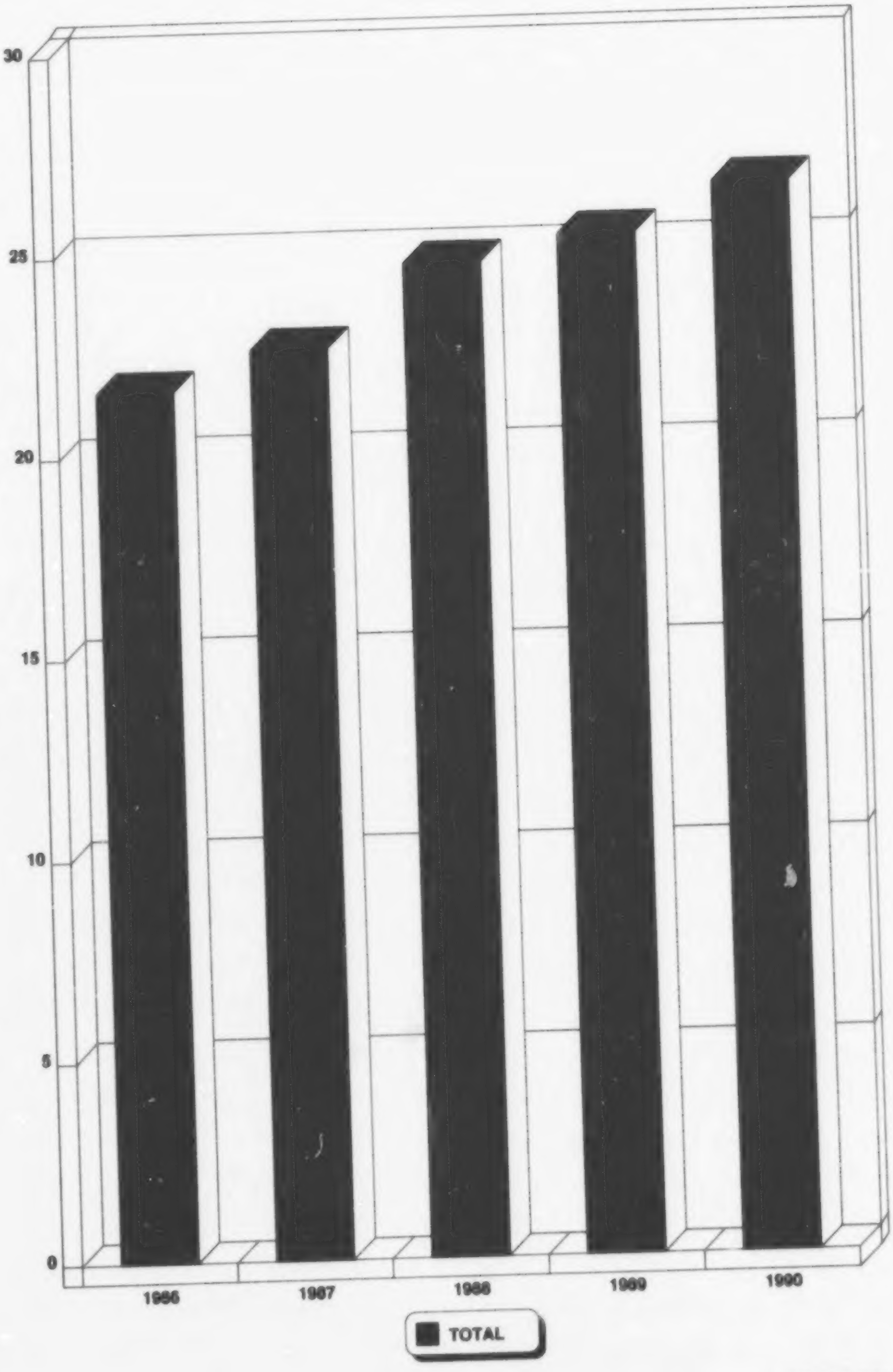

TABLE 8.1

OTHER LIABLITIES

	April 1/1989	March 31/1990	Net increase or decrease (-)	
			1990	1989
	$	$	$	$
Interest and matured debt, Table 8.2	10,389,002,164	**10,317,171,237**	-71,830,927	-1,215,797,642
Less: unamortized discount on—				
Canada bills	13,801,910	**7,994,442**	-5,807,468	6,554,853
Treasury bills	3,251,989,258	**4,021,358,343**	769,369,085	1,254,188,801
	7,123,210,996	***6,287,818,452***	*-835,392,544*	*-2,476,541,296*
Accounts payable	7,873,953,101	**9,197,166,450**	1,323,213,349	2,896,947,238
Add: consolidation adjustment[1]	238,240,000	**444,966,000**	206,726,000	34,111,000
	8,112,193,101	***9,642,132,450***	*1,529,939,349*	*2,931,058,238*
Outstanding cheques and warrants, Table 8.3	2,368,723,310	**2,545,950,191**	177,226,881	-354,464,380
Allowance for employee benefits	4,050,000,000	**4,000,000,000**	-50,000,000	150,000,000
Add: consolidation adjustment[1]	250,000,000	**200,000,000**	-50,000,000	50,000,000
	4,300,000,000	***4,200,000,000***	*-100,000,000*	*200,000,000*
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—				
Borrowings of agent enterprise Crown corporations	15,000,549,000	**16,707,897,000**	1,707,348,000	190,491,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	11,815,549,000	**13,157,897,000**	1,342,348,000	190,491,000
	3,185,000,000	***3,550,000,000***	*365,000,000*	
Miscellaneous, Table 8.4	235,236,850	**307,883,626**	72,646,776	45,510,823
Total	25,324,364,257	**26,533,784,719**	1,209,420,462	345,563,385

[1] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 8.2 presents a summary of the balances and transactions in this account.

TABLE 8.2

INTEREST AND MATURED DEBT

	April 1/1989	March 31/1990	Net increase or decrease (-)	
			1990	1989
	$	$	$	$
Interest due	4,246,491,862	**4,105,092,867**	-141,398,995	-1,404,860,005
Interest accrued	5,799,619,906	**5,854,196,385**	54,576,479	75,588,846
Matured debt	342,890,396	**357,881,985**	14,991,589	113,473,517
Total	10,389,002,164	**10,317,171,237**	-71,830,927	-1,215,797,642

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Canada Bills

This account records the portion of the discount on outstanding Canada bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceiling, accrued amounts to be paid from certain statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 8.3 presents a summary of the balances in this account.

TABLE 8.3

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1989	March 31/1990	Net increase or decrease (–)	
			1990	1989
	$	$	$	$
Outstanding cheques	2,089,945,148	**2,291,257,381**	201,312,233	–386,539,814
Imprest account cheques	798,187	**632,493**	–165,694	79,463
Unemployment insurance warrants	277,979,975	**254,060,317**	–23,919,658	31,995,971
Total	2,368,723,310	**2,545,950,191**	177,226,881	–354,464,380

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $2,352,723 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $142,566 was transferred to revenue.

Unemployment insurance warrants

This account records outstanding Unemployment insurance benefit warrants.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid by the Government

In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 6.7 in Section 6 of this volume).

Other Liabilities—Miscellaneous

Table 8.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 8.4

OTHER LIABILITES—MISCELLANEOUS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Eldorado Mining and Refining Limited—						
Unpresented capital stock	23,695			**23,695**		
Miscellaneous departmental paylist deductions	15,895,228	32,846,411		**48,741,639**	32,846,411	25,239,573
Contractors' and other holdbacks—						
Agriculture	1,216,678	475,984	89,687	**1,602,975**	386,297	–224,052
Atlantic Canada Opportunities Agency	9,028	37,427	39,822	**6,633**	–2,395	9,028
Communications	505,886	1,131,656	671,618	**965,924**	460,038	–445,867
Canadian Radio-television and Telecommunications Commission	4,246		4,246		–4,246	3,319
National Archives of Canada	13,074	6,303	13,074	**6,303**	–6,771	13,074
National Library	9		9		–9	–2,237
Consumer and Corporate Affairs	134,826	121,588	129,581	**126,833**	–7,993	15,823
Employment and Immigration	60,945	143,048	70,601	**133,392**	72,447	–57,473
Energy, Mines and Resources	10,678,804	9,762,819	14,293,794	**6,147,829**	–4,530,975	220,237
Atomic Energy Control Board	189,604	223,401	192,731	**220,274**	30,670	66,602
Environment	2,896,382	43,316	455,954	**2,483,744**	–412,638	–637,934
External Affairs	3,369,057		1,404,458	**1,964,599**	–1,404,458	–798,632
Canadian International Development Agency	16,416,603	19,716,600	21,434,328	**14,698,875**	–1,717,728	1,736,508
Fisheries and Oceans	1,707,181	3,003,307	2,647,113	**2,063,375**	356,194	117,211
Forestry	792,352	500,881	626,689	**666,544**	–125,808	387,572
Indian Affairs and Northern Development	726,094	445,193	633,539	**537,748**	–188,346	213,504
Industry, Science and Technology	296,296	89,306	333,986	**51,616**	–244,680	–1,428
Canadian Space Agency		561,365		**561,365**	561,365	
National Research Council	3,302,004	7,297,992	6,230,041	**4,369,955**	1,067,951	348,461
Justice	57,044	82,921		**139,965**	82,921	–28,781
National Defence	92,161,650	325,437,288	288,898,931	**128,700,007**	36,538,357	14,014,385
National Health and Welfare	624,571	618,020	639,248	**603,343**	–21,228	272,267
National Revenue—						
Customs and Excise	197,071	47,809	87,383	**157,497**	–39,574	88,217
Public Works	18,977,043	42,506,232	36,389,123	**25,094,152**	6,117,109	–1,395,519
Solicitor General—						
Administration program	152,171	77,096	97,910	**131,357**	–20,814	–177,853
Canadian Security Intelligence Service		55,300		**55,300**	55,300	
Correctional Service	276,103	415,018	388,157	**302,964**	26,861	–83,217
Royal Canadian Mounted Police	1,268,587	828,635	398,624	**1,698,598**	430,011	–966,187
Supply and Services	2,348,503	2,841,101	2,660,651	**2,528,953**	180,450	477,790
Transport	21,872,835	21,966,305	18,064,821	**25,774,319**	3,901,484	2,842,211
National Transportation Agency	4,393	3,405	3,594	**4,204**	–189	3,973
Western Economic Diversification		24,412	5,616	**18,796**	18,796	
	180,259,040	*438,463,728*	*396,905,329*	***221,817,439***	*41,558,399*	*16,011,002*
Provincial sales tax—						
Communications—						
National Archives of Canada(1)	2,780	7,547	9,487	**840**	–1,940	1,124
National Library(1)	1,094	6,563	6,122	**1,535**	441	997
	3,874	*14,110*	*15,609*	***2,375***	*–1,499*	*2,121*
Energy, Mines and Resources(1)	7,260	136,612	141,958	**1,914**	–5,346	391
Solicitor General—						
Correctional Service(1)	224	208,500	205,996	**2,728**	2,504	–12,647
Royal Canadian Mounted Police(1)	8	36,896	36,430	**474**	466	66
	232	*245,396*	*242,426*	***3,202***	*2,970*	*–12,581*
	11,366	*396,118*	*399,993*	***7,491***	*–3,875*	*–10,069*

TABLE 8.4

OTHER LIABILITES—MISCELLANEOUS—*Concluded*

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (-)	
					1990	1989
	$	$	$	$	$	$
Federal sales tax— Solicitor General—Correctional Service[1]	207	1,669,351	1,669,478	**80**	-127	1,433
Borrowings of consolidated Crown corporations[2]	20,997,000		561,000	**20,436,000**	-561,000	-1,701,000
Suspense accounts	18,050,314		1,193,032	**16,857,282**	-1,193,032	5,969,884
Total	235,236,850	473,375,608	400,728,832	**307,883,626**	72,646,776	45,510,823

[1] This account was reported in Table 7.14 (Section 7 of this volume) in 1988-89.

[2] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

During the year, the account was increased by net transactions amounting to $32,846,411.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 42 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Provincial sales tax—National Archives of Canada

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax in connection with the sale of microfilm and reproductions.

Provincial sales tax—National Library

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax in connection with the sale of microfilm and reproductions.

Provincial sales tax—Energy, Mines and Resources

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax in connection with the sale of maps, charts and photographs.

Provincial sales tax—Correctional Service

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax on sales made by the Correctional Service of Canada.

Provincial sales tax—Royal Canadian Mounted Police

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax on sales made by the Royal Canadian Mounted Police.

Federal sales tax—Correctional Service

Pursuant to Section 43 of the Penitentiary Regulations, this account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

Sales tax liability is recognized at the time of sale and is remitted the following month.

Borrowings of consolidated Crown corporations

This account records the unconditional obligations of the Government for the consolidated Crown corporations.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

During the year, the accounts were decreased by net transactions amounting to $1,193,032.

SECTION 9

1989-90
PUBLIC ACCOUNTS

Foreign Exchange Accounts

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International reserves held in the Exchange Fund Account . . 9.3
International Monetary Fund—Subscriptions 9.4
International Monetary Fund—Notes payable 9.4
Special Drawing Rights allocations 9.4
Supplementary statement—
  Exchange Fund Account 9.5

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Chart A compares the foreign exchange assets and liabilities for the last five fiscal years. Table 9.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $5,675 million as at March 31, 1990 ($8,320 million as at March 31, 1989); details relating to these obligations are presented in Section 10 of this volume.

CHART A

FOREIGN EXCHANGE ACCOUNTS
(in billions of dollars)

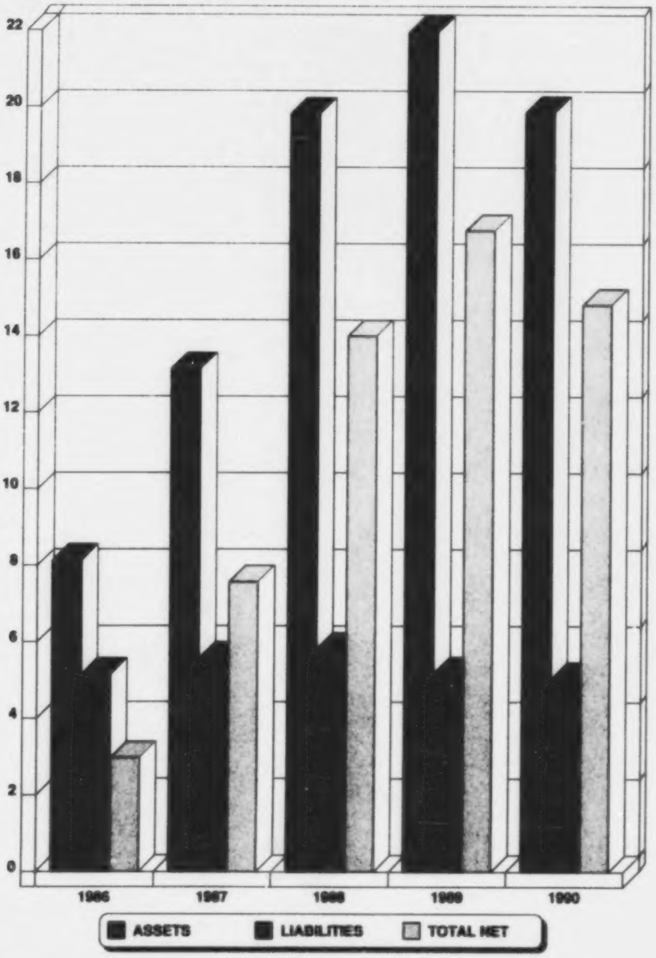

TABLE 9.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1989	Receipts and other credits	Payments and other charges	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
International reserves held in the Exchange Fund Account	17,421,825,621	57,376,926,144	55,348,043,405	**15,392,942,882**	–2,028,882,739	2,643,360,490
International Monetary Fund—Subscriptions	4,533,727,960	59,525,840		**4,474,202,120**	–59,525,840	–504,675,600
	21,955,553,581	*57,436,451,984*	*55,348,043,405*	***19,867,145,002***	*–2,088,408,579*	*2,138,684,890*
Less: International Monetary Fund—Notes payable	3,984,350,322	539,972,461	665,421,351	**3,858,901,432**	–125,448,890	–495,854,357
Special Drawing Rights allocations	1,201,322,292		15,772,829	**1,185,549,463**	–15,772,829	–133,726,164
	5,185,672,614	*539,972,461*	*681,194,180*	***5,044,450,895***	*–141,221,719*	*–629,580,521*
Total foreign exchange accounts	16,769,880,967	57,976,424,445	56,029,237,585	**14,822,694,107**	–1,947,186,860	2,768,265,411

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1989, together with the Auditor General's report thereon, are found at the end of this section.

Table 9.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1990. Gold held by the Account is valued at 35 SDRs per fine ounce ($53.25 Cdn as at March 31, 1990 and $53.99 Cdn as at March 31, 1989).

In 1989-90, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $54,930.3 million and an adjustment of $417.7 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $57,238.1 million and a valuation adjustment of $138.8 million.

TABLE 9.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT (in millions of dollars)

	March 31/ 1990	March 31/ 1989
US cash on deposit	**219**	107
US dollar short-term deposits	**362**	2,443
US dollar investments	**8,490**	10,325
Deutsche marks cash on deposits	**19**	8
Deutsche marks short-term deposits	**1,441**	1,331
Japanese yen cash on deposit	**23**	456
Japanese yen short-term deposits	**2,234**	9
Swiss francs cash on deposits	**(1)**	1
Swiss francs short-term deposits	**140**	217
Special Drawing Rights	**1,616**	1,605
International Monetary Fund notes		(1)
Gold	**848**	919
Canadian cash on deposit	**1**	1
Total	**15,393**	17,422
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1990, US $ 4,190 million; 1989, US $ 5,197 million)	**4,900**	6,197
Deutsche marks (1989, DM 200 million)		126
Swiss francs (1990, SF 400 million; 1989, SF 700 million)	**312**	502
Japanese yen (1990, Y 60,000 million; 1989, Y 140,000 million)	**443**	1,258
Special Drawing Rights (1990, SDR 383.3 million; 1989, SDR 383.3 million)	**583**	591
Canadian dollar deposit with the Receiver General for Canada	**8,737**	8,392
Total advances from the Consolidated Revenue Fund	**14,975**	17,066
Total net income from January 1 to March 31	**418**	356
Total	**15,393**	17,422

(1) Less than $500,000.

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1989-90, receipts and other credits consisted of a maintenance of value adjustment of $53.8 million and a valuation adjustment of $5.7 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1989-90, notes payable to the IMF decreased by $125.4 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1989-90, payments and other charges consisted of a valuation adjustment of $15.8 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1989 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the Exchange Fund Account for the year ended December 31, 1989 has complied, in all significant respects, with the applicable provisions of the Currency Act.

Further, in my opinion, the financial statements present fairly the financial position of the Exchange Fund Account as at December 31, 1989 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 23, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in millions of dollars)

ASSETS	1989		1988	
	US	Cdn	US	Cdn
Denominated in US dollars				
Cash and short-term deposits ...	1,848.2	2,141.2	3,321.0	3,960.3
Securities (Note 3)	7,046.4	8,163.2	7,137.2	8,511.1
	8,894.6	10,304.4	10,458.2	12,471.4
Denominated in other foreign currencies				
Cash and short-term deposits ...	2,604.4	3,017.2	865.1	1,031.6
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 4)	1,397.8	1,619.4	1,384.1	1,650.5
International Monetary Fund Note (Note 5)			42.8	51.0
Gold (Note 6)	741.5	859.0	808.0	963.5
	2,139.3	2,478.4	2,234.9	2,665.0
Official international reserve assets (Note 7)	13,638.3	15,800.0	13,558.2	16,168.0
Denominated in Canadian dollars				
Cash		2.6		1.9
		15,802.6		16,169.9

LIABILITIES	1989	1988
	Cdn	Cdn
Provision for valuation losses on uncompleted contracts (Note 8)	4.5	3.5
Due to the Consolidated Revenue Fund		
Advances (Note 9)	14,198.9	14,480.9
Net income for the year	1,599.2	1,685.5
	15,802.6	16,169.9

Approved:

J.W. CROW
Governor,
Bank of Canada

FRED GORBET
Deputy Minister,
Department of Finance

JOHN MURRAY
Chief, International Department,
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1989
(in millions of Canadian dollars)

	1989	1988
Investment income		
Cash and short-term deposits	358.6	234.0
US dollar securities	782.1	690.6
Special Drawing Rights	129.8	65.1
International Monetary Fund notes	0.4	10.6
Gold loans	17.2	7.1
	1,288.1	1,007.4
Other income		
Gain on sales of gold	420.7	647.0
Net valuation gains (losses) (Note 10)	–109.6	31.1
	311.1	678.1
Net income for the year due to the Consolidated Revenue Fund	1,599.2	1,685.5

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Authority and objective

The Exchange Fund Account is governed by Part II of the Currency Act (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Significant accounting policies

Valuation of assets

US dollar securities, Special Drawing Rights (SDRs) and International Monetary Fund (IMF) notes are adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold includes gold loans and accrued interest on gold loans. The Minister of Finance determines the gold valuation policy of the Account (Note 6). Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1989	1988
US dollar	1.158500	1.192500
Japanese yen	0.008048	0.009547
Swiss franc	0.750824	0.795500
Special Drawing Right	1.522454	1.604750
Deutsche mark	0.684674	0.673500

Investment income

Investment income is recorded on the accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities.

Disposition of net income or loss

The net income or loss for the year, including net valuation gains and losses, is payable or chargeable to the Consolidated Revenue Fund (CRF) within three months after the end of the year in accordance with the Currency Act.

Services provided without charge

The Bank of Canada provides, without charge to the Exchange Fund Account, the administrative, custodial, and fiscal agency services.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

3. Securities denominated in US dollars

	1989	1988
	(in millions of US dollars)	
US Government securities	6,356.4	6,771.8
Sovereign papers	277.7	
International Bank for Reconstruction and Development bonds	259.5	226.0
Accrued interest	152.8	139.4
	7,046.4	7,137.2

Estimated market value at year end:

1989—US $7,081 million (Cdn $8,203 million)
1988—US $7,050 million (Cdn $8,407 million)

4. Special Drawing Rights

	1989	1988
	(in millions of SDRs)	
Held at end of the year	1,048.1	1,017.4
Accrued interest	15.6	11.1
	1,063.7	1,028.5
	(in millions of US dollars)	
Held at end of the year	1,377.4	1,369.2
Accrued interest	20.4	14.9
	1,397.8	1,384.1

5. International Monetary Fund notes

	1989	1988
	(in millions of SDRs)	
Supplementary Financing Facility notes		29.7
Accrued interest		2.1
		31.8
	(in millions of US dollars)	
Notes		39.9
Accrued interest		2.9
		42.8

These notes represented Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes, which were acquired in 1984 and had original terms to maturity of five years, matured in February 1989 and the facility expired.

6. Gold

	1989	1988
	(in thousands of fine ounces)	
Held at beginning of the year		
Gold	14,434.0	17,305.4
Gold loans	2,705.0	1,213.0
	17,139.0	18,518.4
Sold during the year	1,037.9	1,379.4
Held at end of the year	16,101.1	17,139.0
Composed of		
Gold	13,575.8	14,434.0
Gold loans	2,525.3	2,705.0
	16,101.1	17,139.0
	(in millions of US dollars)	
Held at end of the year		
Gold	624.4	679.9
Gold loans	116.2	127.4
Accrued interest on gold loans	0.9	0.7
	741.5	808.0

Gold is valued in the Account at 35 SDRs per fine ounce. In keeping with the method of valuation used for other assets, gold holdings were translated into US dollars at the year-end US dollar value of the SDR, and to a Canadian dollar equivalent at the year-end exchange rate for the US dollar.

The book value, market value (as recorded at the London fixings), and approximate Canadian dollar historical cost of gold and gold loans at historical rates of exchange, excluding accrued interest on gold loans, at year end are:

	1989		1988	
	Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Book value —$ US	46.00	740.6	47.10	807.3
—$ Cdn	53.29	858.0	56.17	962.6
Market value—$ US	401.00	6,456.5	410.15	7,029.6
—$ Cdn	464.56	7,479.9	489.10	8,382.7
Approximate historical cost —$ Cdn	36.91	594.3	36.91	632.6

The Minister of Finance has authorized loans and/or sales, at market prices, of part of the gold held by the Account, to the Royal Canadian Mint and others.

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. At December 31, 1989 total reserves amounted to $US 16.8 billion (1988—$US 16.2 billion) of which the EFA accounted for $US 13.6 billion (1988—$US 13.6 billion). The remainder $US 3.2 billion (1988—$US 2.6 billion) is held by the Bank of Canada and the Consolidated Revenue Fund.

8. Provision for valuation losses on uncompleted contracts

At year end, the Account had uncompleted foreign exchange transactions and swaps. As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional gains or losses will occur upon settlement. The provision for valuation gains or losses on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of future net gains or losses attributed to the current year.

Under swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These contracts are undertaken to assist in the Bank's cash management operations. Outstanding swaps with the Bank of Canada at year end amounted to US $2,431 million in 1989 (Cdn $2,820 million) and US $1,989 million in 1988 (Cdn $2,375 million).

9. Due to the Consolidated Revenue Fund—Advances

The Account is funded by advances from the Consolidated Revenue Fund. They are currently limited to C$ 25 billion by Order in Council dated June 30, 1988. No interest is charged to the Account on these advances.

	1989		1988	
	Amount	Cdn $	Amount	Cdn $
	(in millions)			
Foreign currencies and SDRs				
US dollars	4,155	4,814.1	5,394	6,432.9
Japanese yen	60,000	482.9	140,000	1,336.6
Swiss francs	400	300.3	952	757.3
SDRs	383	583.5	383	615.1
Deutsche marks			200	134.7
		6,180.8		9,276.6
Plus Canadian dollar advances from the Consolidated Revenue Fund		8,018.1		5,204.3
		14,198.9		14,480.9

The proceeds of Canada's borrowings in foreign currency and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Repayment of foreign currency debt is made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations is charged directly to the CRF.

10. Net valuation gains (losses)

	1989			1988
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
Japanese yen	−149.9	205.6	55.7	254.6
Swiss francs	−36.4	56.0	19.6	215.6
US dollars	−334.2	148.5	−185.7	−248.8
Gold	−49.0		−49.0	−152.2
Deutsche marks	96.7	7.2	103.9	32.4
Special Drawing Rights	−85.6	31.5	−54.1	−70.5
Net valuation gains (losses)	−558.4	448.8	−109.6	31.1

SECTION 10

1989-90
PUBLIC ACCOUNTS

Unmatured Debt

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UNMATURED DEBT

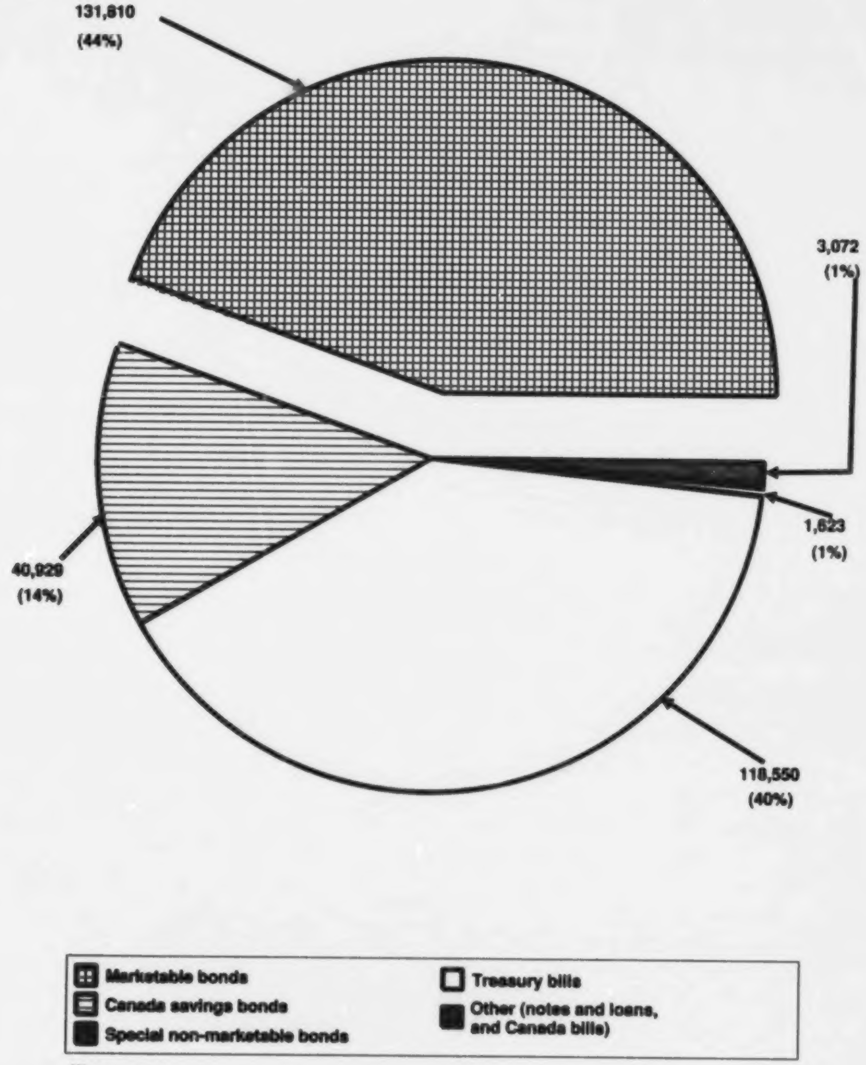
Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

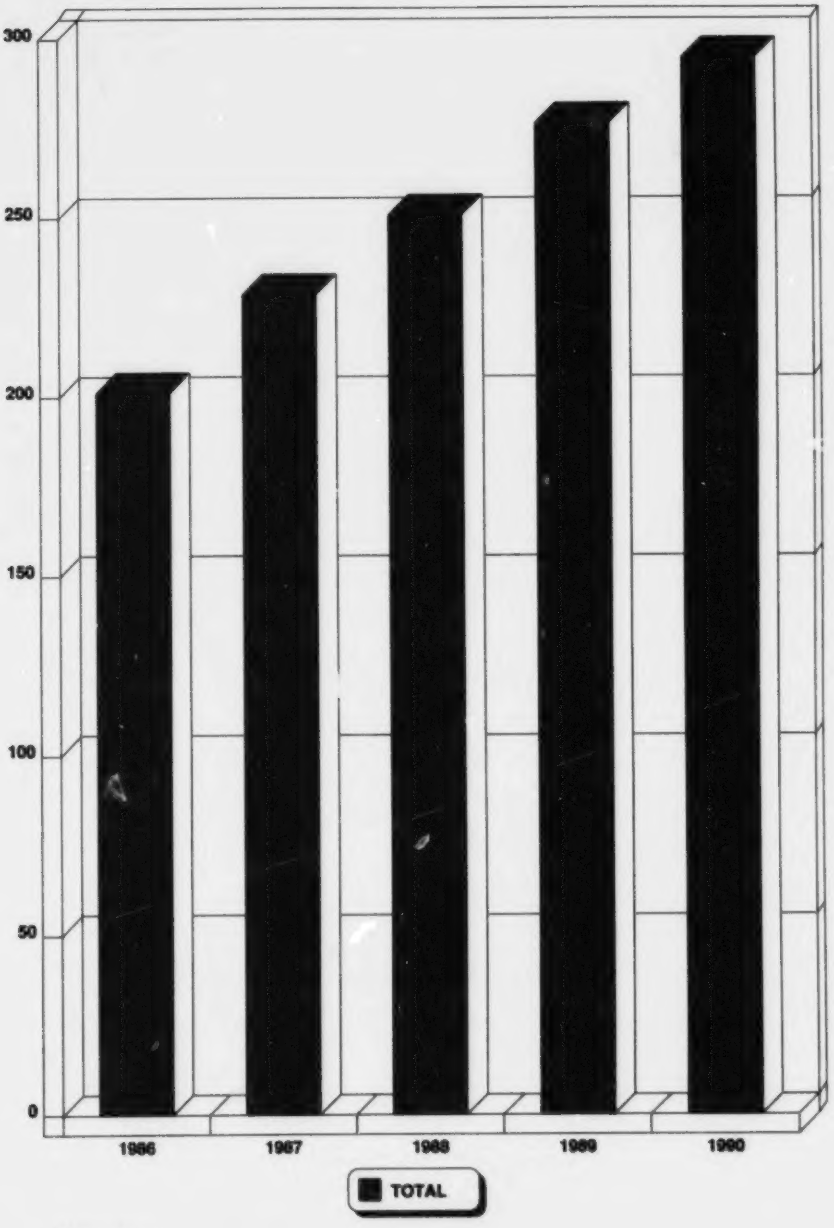
Chart A presents unmatured debt by category for the current fiscal year while Chart B compares unmatured debt for the last five fiscal years. Table 10.1 presents the transactions and year-end balances of unmatured debt.

CHART A
UNMATURED DEBT [1]
(in millions of dollars)



[1] Gross basis

CHART B
UNMATURED DEBT [1]
(in billions of dollars)



[1] Gross basis

TABLE 10.1

UNMATURED DEBT

	April 1/1989	Issues	Retirements	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Payable in Canadian currency—						
Marketable bonds, Table 10.2	115,747,759,000	21,958,436,324	10,024,685,000	**127,681,510,324**	11,933,751,324	11,849,150,000
Canada savings bonds, Table 10.3	47,755,686,300	9,328,934,937	16,155,944,837	**40,928,676,400**	–6,827,009,900	–5,567,811,509
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 10.4	3,005,600,000	71,112,000	4,059,000	**3,072,653,000**	67,053,000	513,753,000
Treasury bills, Table 10.5	102,700,000,000	297,900,000,000	282,050,000,000	**118,550,000,000**	15,850,000,000	21,650,000,000
	269,209,045,300	*329,258,483,261*	*308,234,688,837*	***290,232,839,724***	*21,023,794,424*	*28,445,091,491*
Less: Government's holdings of unmatured debt—						
Marketable bonds	16,074,480	134,555,908	1,053,388	**149,577,000**	133,502,520	–134,546,355
Canada savings bonds held on account of employees	147,989,203	241,579,699	277,236,516	**112,332,386**	–35,656,817	9,668,372
Canada savings bonds held on account of the Payroll Savings Plan	1,002,269,000	1,763,153,470	1,735,669,470	**1,029,753,000**	27,484,000	54,093,000
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund[1]						
Consolidation adjustment[2]	61,612,000		6,869,000	**54,743,000**	–6,869,000	6,291,000
	1,227,944,683	*2,139,289,077*	*2,020,828,374*	***1,346,405,386***	*118,460,703*	*–64,493,983*
	267,981,100,617	327,119,194,184	306,213,860,463	**288,886,434,338**	20,905,333,721	28,509,585,474
Payable in foreign currencies—						
Marketable bonds, Table 10.2	5,373,536,880	12,660,000	1,257,498,342	**4,128,698,538**	–1,244,838,342	–949,492,216
Notes and loans, Table 10.6	1,910,772,100	12,660,000	1,746,301,100	**177,131,000**	–1,733,641,100	–2,015,632,400
Canada bills, Table 10.7	1,130,740,425	7,349,987,693	7,034,934,912	**1,445,793,206**	315,052,781	86,197,790
	8,415,049,405	*7,375,307,693*	*10,038,734,354*	***5,751,622,744***	*–2,663,426,661*	*–2,878,926,826*
Less: Government's holdings of unmatured debt—						
Marketable bonds	95,143,612	117,472,168	136,974,859	**75,640,921**	–19,502,691	82,794,612
	8,319,905,793	7,257,835,525	9,901,759,495	**5,675,981,823**	–2,643,923,970	–2,961,721,438
Total unmatured debt	276,301,006,410	334,377,029,709	316,115,619,958	**294,562,416,161**	18,261,409,751	25,547,864,036

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.11.

[1] This account is now reported in Table 7.2 (Section 7 of this volume).

[2] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 10.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1990.

TABLE 10.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1989	Issues[1]	Retirements[1]	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
				$	$	$	$	$	$
Payable in Canadian currency—									
Matured 1989-90									
1989—Apr 15	9.25	Dec 15/85-Apr 10/86	H72	275,000,000		275,000,000		–275,000,000	
June 1	13.25	June 1/84-June 19/84 July 11/84	H24	525,000,000		525,000,000		–525,000,000	
June 6	9	June 6/87	A5	550,000,000		550,000,000		–550,000,000	
July 1	13.5	Aug 1/84	H32	150,000,000		150,000,000		–150,000,000	
July 1	8.5	Apr 28/86-May 22/86 July 3/86-July 24/86 Sept 2/86-Oct 1/86 Oct 23/86-Dec 15/86	H82	1,175,000,000		1,175,000,000		–1,175,000,000	
Aug 1	13.75	Mar 1/81	J58	442,320,000		442,320,000		–442,320,000	
Sept 6	9.75	Sept 6/87	A9	550,000,000		550,000,000		–550,000,000	
Oct 1	10	Aug 15/79-June 12/85 July 1/85	J26	450,000,000		450,000,000		–450,000,000	
Oct 1	10.5	Oct 1/79-July 1/80 May 15/83-June 21/83	J29	775,000,000		775,000,000		–775,000,000	
Nov 1	10.75	Jan 7/85	H49	350,000,000		350,000,000		–350,000,000	
Nov 1	12.25	Oct 1/84-Oct 24/84	H40	325,000,000		325,000,000		–325,000,000	
Dec 6	9.25	Dec 6/87	A11	500,000,000		500,000,000		–500,000,000	
Dec 15	11.25	Dec 15/79-Feb 1/80 June 1/80-Aug 1/80 Sept 27/83-Feb 1/84 Mar 13/84	J33	1,075,000,000		1,075,000,000		–1,075,000,000	
1990—Feb 1	12	Nov 14/84-Mar 19/85	H43	400,000,000		400,000,000		–400,000,000	
Feb 1	13.25	Mar 31/81	J60	592,912,000		592,912,000		–592,912,000	
Feb 26	10	Feb 26/86	H77	500,000,000		500,000,000		–500,000,000	
Mar 6	8.75	Mar 6/88	A14	550,000,000		550,000,000		–550,000,000	
Mar 15	13.75	Mar 31/80	J38	839,453,000		839,453,000		–839,453,000	
				10,024,685,000		*10,024,685,000*		*–10,024,685,000*	
Maturing 1990-91									
1990—May 1	5.25	May 1/64-July 1/64 Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5.25	Apr 1/67	F12	125,000,000			125,000,000		
May 1	13	May 1/80	J41	1,784,422,000			1,784,422,000		
June 1	11.75	Apr 10/85	H56	150,000,000			150,000,000		
June 6	9.25	June 6/88	A15	550,000,000			550,000,000		550,000,000
July 1	8	Jan 29/87-Feb 19/87 Mar 15/87	H95	600,000,000			600,000,000		
Aug 1	7.5	Apr 16/87	A2	500,000,000			500,000,000		
Aug 1	9	Aug 11/86-June 1/87 Sept 1/87	H88	1,025,000,000			1,025,000,000		
Sept 1	10.75	July 12/83-Feb 1/85 Feb 19/85	H5	550,000,000			550,000,000		
Sept 5	10.25	Sept 5/88	A19	650,000,000			650,000,000		650,000,000
Oct 1	10.5	Aug 15/85-Oct 1/85 Oct 23/85	H65	1,100,000,000			1,100,000,000		
Oct 1	12.5	Oct 1/80	J49	22,539,000			22,539,000		
Dec 5	10.25	Dec 5/88	A20	650,000,000			650,000,000		650,000,000
Dec 15	10.25	Nov 15/85-Oct 15/87	H70	575,000,000			575,000,000		
1991—Feb 1	12.5	Feb 1/81	J56	718,974,000			718,974,000		
Mar 1	9.25	Dec 15/85-Apr 10/86 Feb 1/88	H73	725,000,000			725,000,000		
Mar 5	11	Mar 5/89	A22	700,000,000			700,000,000		700,000,000
				10,650,935,000			*10,650,935,000*		*2,550,000,000*
Maturing 1991-92									
1991—May 1	9.75	Feb 6/86-Mar 15/86 Dec 15/87	H75	825,000,000			825,000,000		
May 1	14.5	May 1/81	J62	490,857,000			490,857,000		
June 1	11	May 1/85-May 22/85	H57	425,000,000			425,000,000		
June 6	10.5	June 6/89	A24		550,000,000		550,000,000	550,000,000	
July 1	8.5	Apr 28/86-May 22/86 June 12/86-July 3/86 July 24/86	H83	1,700,000,000			1,700,000,000		
Sept 1	9	July 23/87-Feb 25/88 Apr 14/88-Aug 4/88	A7	1,725,000,000			1,725,000,000		725,000,000
Sept 6	10.25	Sept 6/89	A26		800,000,000		800,000,000	800,000,000	

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1989	Issues[1]	Retirements[1]	March 31/1990	Net increase or decrease (–)	
								1990	1989
				$	$	$	$	$	$
Oct 1	18	Oct 15/81	J73	392,685,000			392,685,000		
Dec 6	10.5	Dec 6/89	A28		900,000,000		900,000,000	900,000,000	
Dec 15	11.5	Dec 15/84	H47	225,000,000			225,000,000		
Dec 15	8.75	Sept 2/86-Oct 1/86 Oct 23/86-Nov 12/86 July 1/87	H89	1,850,000,000			1,850,000,000		
1992—Feb 1	15.5	Feb 1/82	J76	1,246,186,000			1,246,186,000		
Mar 1	8.5	Jan 6/87-May 1/87	H94	1,025,000,000			1,025,000,000		
Mar 6	11.5	Mar 6/90	A31		1,000,000,000		1,000,000,000	1,000,000,000	
				9,904,728,000	*3,250,000,000*		*13,154,728,000*	*3,250,000,000*	*725,000,000*
Maturing 1992-93									
1992—Apr 1	7.75	Mar 12/87	A1	600,000,000			600,000,000		
June 1	10.25	June 12/85-July 1/85 July 23/85-Sept 1/85 Sept 24/87-Oct 15/87 Sept 1/88	H61	1,850,000,000			1,850,000,000		250,000,000
June 1	15	June 1/82	J82	200,000,000			200,000,000		
July 1	9.25	May 21/87-Aug 13/87 Sept 1/87-June 1/88 Oct 1/89	A4	1,300,000,000	100,000,000		1,400,000,000	100,000,000	175,000,000
July 1	15	July 1/82	J85	398,789,000			398,789,000		
Sept 1	5.75	Sept 1/66-Dec 15/66 Feb 1/67	F6	225,000,000			225,000,000		
Sept 1	14.25	Sept 1/82	J88	648,917,000			648,917,000		
Oct 15	13.5	Oct 15/82	J91	400,000,000			400,000,000		
Nov 15	12.75	Nov 1/82	J93	500,000,000			500,000,000		
Dec 15	11.75	Nov 22/82-Dec 15/82 Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000		
1993—Feb 1	11.25	Feb 1/83-Mar 15/83 Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000		
				10,022,706,000	*100,000,000*		*10,122,706,000*	*100,000,000*	*425,000,000*
Maturing 1993-94									
1993—May 1	10.75	May 15/83-June 21/83 Nov 5/87-Mar 15/89 Mar 15/90	H3	1,625,000,000	100,000,000		1,725,000,000	100,000,000	75,000,000
May 1	10.25	Jan 25/90-Feb 1/90	A29		925,000,000		925,000,000	925,000,000	
June 1	15.25	June 1/81	J65	895,006,000			895,006,000		
July 1	8.75	Feb 18/88-Mar 15/88 May 5/88	A13	1,625,000,000			1,625,000,000		550,000,000
July 1	14.75	July 1/81	J69	445,459,000			445,459,000		
Sept 1	9.5	June 23/88-July 21/88 Oct 15/88-Oct 31/88 Dec 15/88-Oct 19/89 Dec 15/89	A16	1,575,000,000	875,000,000		2,450,000,000	875,000,000	1,575,000,000
Oct 15	11.75	Sept 27/83-Oct 15/83 Feb 1/84	H8	1,025,000,000			1,025,000,000		
Dec 15	11.5	Nov 8/83-Dec 15/83 Feb 21/84	H12	850,000,000			850,000,000		
1994—Feb 1	8.75	Dec 15/86	H93	250,000,000			250,000,000		
Feb 1	10.25	Jan 5/89-Fev 9/89	A21	1,300,000,000			1,300,000,000		1,300,000,000
Mar 1	8.25	Jan 29/87-Feb 19/87 Mar 15/87	H96	800,000,000			800,000,000		
Mar 1	12	Mar 13/84-Apr 10/85	H17	700,000,000			700,000,000		
				11,090,465,000	*1,900,000,000*		*12,990,465,000*	*1,900,000,000*	*3,500,000,000*
Maturing 1994-95									
1994—Apr 1	13	Apr 1/84-May 1/84 Aug 22/84	H21	1,025,000,000			1,025,000,000		
May 15	13.75	June 1/84-July 11/84 Aug 1/84	H25	1,200,000,000			1,200,000,000		
June 15	9.5	June 15/74-July 1/75 Aug 15/75-June 1/76 Aug 1/76-Apr 1/77	F85	676,320,000			676,320,000		–51,225,000
July 15	7.75	Apr 16/87	A3	400,000,000			400,000,000		

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1989	Issues[1]	Retirements[1]	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
				$	$	$	$	$	$
July 15	13.5	June 19/84	H29	250,000,000			**250,000,000**		
Oct 1	9.25	June 18/87-July 30/87 Feb 1/88-Apr 14/88 July 1/89-Aug 1/89	A6	1,550,000,000	925,000,000		**2,475,000,000**	925,000,000	500,000,000
Oct 1	12.75	Sept 12/84	H39	475,000,000			**475,000,000**		
Dec 1	6.25	Dec 1/67	F23	125,000			**125,000**		
Dec 15	12.5	Oct 1/84-Oct 24/84	H42	900,000,000			**900,000,000**		
Dec 15	9.25	Aug 24/89-Oct 1/89 Nov 1/89	A25		1,625,000,000		**1,625,000,000**	1,625,000,000	
1995—Feb 1	11.5	Feb 1/85	H51	375,000,000			**375,000,000**		
Feb 1	12.25	Nov 14/84-Mar 19/85	H44	725,000,000			**725,000,000**		
Mar 1	10	Jan 5/88-June 1/88 Aug 11/88-Dec 15/89 Feb 1/90-Feb 15/90	A12	1,400,000,000	1,400,000,000		**2,800,000,000**	1,400,000,000	950,000,000
Mar 1	11.75	Dec 15/84	H48	475,000,000			**475,000,000**		
				9,451,445,000	*3,950,000,000*		***13,401,445,000***	*3,950,000,000*	*1,398,775,000*
Maturing 1995-96									
1995—Apr 1	11.25	Feb 19/85-May 1/85 May 22/85	H54	1,350,000,000			**1,350,000,000**		
June 1	10.5	June 12/85-July 1/85 July 23/85-Sept 1/85 Mar 15/90	H62	1,850,000,000	400,000,000		**2,250,000,000**	400,000,000	
Oct 1	6.5	Oct 1/68	F33	100,000,000			**100,000,000**		
Oct 1	10	Oct 1/75-Dec 15/75 Feb 1/76-Apr 1/76	F97	677,875,000			**677,875,000**		–12,750,000
Dec 15	10.75	Oct 1/85-Oct 23/85 Nov 15/85-Mar 15/89	H67	1,100,000,000			**1,100,000,000**		150,000,000
1996—Mar 1	10.25	Feb 6/86-Dec 15/87 Sept 22/88	H76	1,375,000,000			**1,375,000,000**		550,000,000
				6,452,875,000	*400,000,000*		***6,852,875,000***	*400,000,000*	*687,250,000*
Maturing 1996-97									
1996—May 1	9.25	Apr 10/86-June 1/87 July 1/87-Mar 31/88 July 27/89-Aug 31/89	H80	2,000,000,000	1,300,000,000		**3,300,000,000**	1,300,000,000	
June 1	8.75	Apr 28/86-May 22/86 July 24/86-Oct 1/86 Dec 15/86-May 1/87	H84	2,175,000,000			**2,175,000,000**		
Sept 15	3	Sept 15/36	P1	55,000,000			**55,000,000**		
1997—Mar 1	8.25	Jan 29/87-Feb 19/87 Mar 15/87	H97	1,125,000,000			**1,125,000,000**		
				5,355,000,000	*1,300,000,000*		***6,655,000,000***	*1,300,000,000*	
Maturing 1997-98									
1997—May 15	9.25	May 15/77-July 1/77 Sept 1/77-Feb 1/78	J9	936,000,000			**936,000,000**		–48,000,000
Oct 1	9.75	Aug 13/87-Sept 1/87 Nov 15/87-Feb 1/88 May 12/88-Jan 4/90	A8	2,075,000,000	650,000,000		**2,725,000,000**	650,000,000	500,000,000
[2] 1998—Mar 15	3.75	Sept 15/56	T15	197,045,000			**197,045,000**		
Mar 15	10.75	Oct 15/87-Mar 15/89 Apr 13/89	A10	875,000,000	650,000,000		**1,525,000,000**	650,000,000	625,000,000
				4,083,045,000	*1,300,000,000*		***5,383,045,000***	*1,300,000,000*	*1,077,000,000*
Maturing 1998-99									
1998—Oct 1	9.5	June 30/88- July 21/88 Nov 15/88-July 1/89	A17	1,500,000,000	700,000,000		**2,200,000,000**	700,000,000	1,500,000,000
Dec 1	10.25	Sept 1/88-Oct 15/88 Dec 15/88-Jan 26/89	A18	2,275,000,000			**2,275,000,000**		2,275,000,000
				3,775,000,000	*700,000,000*		***4,475,000,000***	*700,000,000*	*3,775,000,000*
Maturing 1999-2000									
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	563,750,000			**563,750,000**		–29,000,000
Dec 1	13.5	Dec 1/80	J53	400,000,000			**400,000,000**		
Dec 1	9.25	Sept 21/89-Oct 1/89 Nov 16/89-Dec 15/89	A27		2,825,000,000		**2,825,000,000**	2,825,000,000	
2000—Mar 15	13.75	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000			**1,050,000,000**		
				2,013,750,000	*2,825,000,000*		***4,838,750,000***	*2,825,000,000*	*–29,000,000*

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1989	Issues[11]	Retirements[11]	March 31/1990	Net increase or decrease (–)	
								1990	1989
				$	$	$	$	$	$
Maturing 2000-01									
2000—May 1	9.75	Feb 1/90-Feb 15/90	A30		1,575,000,000		**1,575,000,000**	1,575,000,000	
July 1	10.5	Mar 15/90-Mar29/90	A32		1,350,000,000		**1,350,000,000**	1,350,000,000	
July 1	15	July 1/81	J70	175,000,000			**175,000,000**		
Dec 15	9.75	Dec 15/78	J22	515,625,000			**515,625,000**		–21,875,000
2001—Feb 1	15.75	June 1/81-July 31/81	J66	425,000,000			**425,000,000**		
				1,115,625,000	*2,925,000,000*		***4,040,625,000***	*2,925,000,000*	*–21,875,000*
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			**1,325,000,000**		
Oct 1	9.5	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,314,000,000			**1,314,000,000**		–65,000,000
2002—Feb 1	8.75	Feb 1/77	J7	228,000,000			**228,000,000**		–12,000,000
Mar 15	15.5	Mar 31/82-May 1/82	J79	350,000,000			**350,000,000**		
				3,217,000,000			***3,217,000,000***		*–77,000,000*
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			**1,850,000,000**		
Dec 15	11.25	Dec 15/79-July 1/80 May 15/83	J34	1,625,000,000			**1,625,000,000**		
2003—Feb 1	11.75	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,700,000,000			**2,700,000,000**		
				6,175,000,000			***6,175,000,000***		
Maturing 2003-04									
2003—Oct 1	9.5	Aug 15/78-Oct 1/78	J18	715,500,000			**715,500,000**		–36,000,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	2,200,000,000			**2,200,000,000**		
				2,915,500,000			***2,915,500,000***		*–36,000,000*
Maturing 2004-05									
2004—June 1	13.5	Apr 1/84-May 1/84	H22	550,000,000			**550,000,000**		
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	875,000,000			**875,000,000**		
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	1,775,000,000			**1,775,000,000**		
				3,200,000,000			***3,200,000,000***		
Maturing 2005-06									
2005—Sept 1	12.25	Aug 1/83-Sept 1/83 Sept 27/83-Apr 10/85	H6	1,375,000,000			**1,375,000,000**		
2006—Mar 1	12.5	Mar 13/84-Nov 14/84 Mar 19/85	H18	975,000,000			**975,000,000**		
				2,350,000,000			***2,350,000,000***		
Maturing 2006-07									
2006—Oct 1	14	June 1/84-July 11/84 Aug 1/84	H26	1,025,000,000			**1,025,000,000**		
2007—Mar 1	13.75	June 19/84	H30	325,000,000			**325,000,000**		
				1,350,000,000			***1,350,000,000***		
Maturing 2007-08									
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			**700,000,000**		
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000			**750,000,000**		
				1,450,000,000			***1,450,000,000***		
Maturing 2008-09									
2008—June 1	10	Dec 15/85-Sept 1/87 Feb 1/88-Apr 14/88 June 1/88-July 21/88 Oct 15/88-Dec 15/88 Feb 23/89-June 1/89	H74	2,925,000,000	525,000,000		**3,450,000,000**	525,000,000	2,025,000,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	725,000,000			**725,000,000**		
2009—Mar 1	11.5	May 22/85	H58	400,000,000			**400,000,000**		
				4,050,000,000	*525,000,000*		***4,575,000,000***	*525,000,000*	*2,025,000,000*

TABLE 10.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1989	Issues[1]	Retirements[1]	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
				$	$	$	$	$	$
Maturing 2009-10									
2009—June 1	11	Oct 1/85-Oct 23/85							
		Oct 15/87	H68	925,000,000			925,00[illegible]00		
Oct 1	10.75	June 12/85-July 1/85							
		Sept 1/85-Sept 1/88	H63	1,300,000,000			1,300,000,000		300,000,000
2010—Mar 1	9.75	Mar 15/86	H79	325,000,000			325,000,000		
				2,550,000,000			*2,550,000,000*		*300,000,000*
Maturing 2010-11									
2010—June 1	9.5	Apr 10/86-July 1/87							
		July 1/89-Aug 10/89							
		Oct 1/89-Dec 15/89							
		Feb 1/90	H81	650,000,000	2,325,000,000		2,975,000,000	2,325,000,000	
Oct 1	8.75	Apr 28/86	H85	325,000,000			325,000,000		
2011—Mar 1	9	July 3/86-Sept 2/86							
		Oct 23/86-Dec 15/86							
		May 1/87-Mar 15/88	H87	1,975,000,000			1,975,000,000		
				2,950,000,000	*2,325,000,000*		*5,275,000,000*	*2,325,000,000*	
Maturing 2011-12									
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	750,000,000			750,000,000		
Maturing 2013-14									
2014—Mar 15	10.25	Mar 15/89-Mar 30/89							
		Mar 15/90	A23	850,000,000	450,000,000		1,300,000,000	450,000,000	850,000,000
Maturing 2018-19									
2019—Mar 23	10.186	Mar 23/90			8,436,324		8,436,324	8,436,324	
Accounts without current transactions									–5,300,000,000
Total marketable bonds (Canadian currency)				115,747,759,000	21,958,436,324	10,024,685,000	127,681,510,324	11,933,751,324	11,849,150,000
Payable in foreign currencies—									
United States dollars—									
1989—July 15	9.25	July 15/85		536,625,000		536,625,000		–536,625,000	–19,080,000
1995—July 15	10.125	July 15/85		357,843,015		85,100,411	272,742,604	–85,100,411	–197,861,985
Nov 21	10	Nov 21/85		596,250,000		11,500,000	584,750,000	–11,500,000	–21,200,000
1996—Feb 27	9	Feb 27/86		1,192,500,000		23,000,000	1,169,500,000	–23,000,000	–42,400,000
[2] 1998—Apr 1	8.625	Apr 1/78		248,296,388		15,630,211	232,666,177	–15,630,211	–60,428,612
Oct 15	9.25	Oct 15/78		338,680,732		338,680,732		–338,680,732	–93,534,268
				3,270,195,135		*1,010,536,354*	*2,259,658,781*	*–1,010,536,354*	*–434,504,865*
Deutsche marks—									
1989—Apr 30	8.5	Apr 30/82		125,680,000		125,680,000		–125,680,000	–23,240,000
Swiss francs—									
1992—May 10	5.25	May 10/84		143,420,000	12,660,000		156,080,000	12,660,000	–37,440,000
[3] Japanese yen—									
[3] 1991—Feb 20	6.125	Feb 20/86		488,739,638		9,426,425	479,313,213	–9,426,425	–17,377,409
[3] 1992—June 25	4.375	June 25/87		663,450,722		12,796,115	650,654,607	–12,796,115	–23,589,359
1993—July 23	5.625	July 23/86		682,051,385		99,059,448	582,991,937	–99,059,448	–61,966,983
				1,834,241,745		*121,281,988*	*1,712,959,757*	*–121,281,988*	*–102,933,751*
Accounts without current transactions									–351,373,600
Total marketable bonds (foreign currencies)				5,373,536,880	12,660,000	1,257,498,342	4,128,698,536	–1,244,838,342	–949,492,216
Total				121,121,295,880	21,971,096,324	11,282,183,342	131,810,208,862	10,688,912,982	10,899,657,784

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[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Subject to redemption before maturity.

[3] While the terms of the issue remain unaltered from the bondholders' perspective, the Government's Japanese yen liability was converted through a "currency swap" into a floating rate U.S. dollar liability which is based on 6-month London Inter-bank Offered Rate (LIBOR).

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- —issued to Canadian residents;
- —issued in Canadian currency only;
- —registered in the name of the holder;
- —fixed dates of maturity;
- —not marketable;
- —redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;
- —not subject to call before maturity; and,
- —term to maturity of seven years or more.

Table 10.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 10.3

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1989	Issues	Retirements	March 31/1990	Net increase or decrease (–)	
								1990	1989
				$	$	$	$	$	$
1989—Nov 1	10.5	1982-83	S37	4,422,540,800		4,422,540,800		–4,422,540,800	–789,279,100
1990—Nov 1	10.5	1983-84	S38	4,597,832,200		790,240,300	3,807,591,900	–790,240,300	–695,139,000
1991—Nov 1	10.5	1984-85	S39	5,203,413,300		929,076,000	4,274,337,300	–929,076,000	–976,390,300
1992—Nov 1	10.5	1985-86	S40	6,637,590,800		1,097,324,400	5,540,266,400	–1,097,324,400	–1,230,548,600
1993—Nov 1	10.5	1986-87	S41	4,308,107,500		879,283,900	3,428,823,600	–879,283,900	–1,326,901,300
1997—Nov 1	10.5	1987-88	S42	10,631,078,600		2,728,313,900	7,902,764,700	–2,728,313,900	–6,019,845,209
1998—Nov 1	10.5	1988-89	S43	11,955,123,100		4,196,175,400	7,758,947,700	–4,196,175,400	11,955,123,100
2001—Nov 1	10.5	1989-90	S44[1]		9,328,934,937	1,112,990,137	8,215,944,800	8,215,944,800	
Account without current transactions									–6,484,831,100
Total				47,755,686,300	9,328,934,937	16,155,944,837	40,928,676,400	–6,827,009,900	–5,567,811,509

[1] S44 includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

- —not negotiable;
- —not transferable;
- —not assignable;
- —issued in Canadian currency only;
- —term to maturity of 20 years or less;
- —interest payable semi-annually; and,
- —redeemable at face value plus accrued interest.

Table 10.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 10.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1989	Issues	Retirements	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
	$	$	$	$	$	$
Canada Pension Plan Investment Fund—						
Matured 1989-90	4,059,000		4,059,000		–4,059,000	
Maturing 1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01	22,971,000			22,971,000		
2001-02	17,622,000			17,622,000		
2002-03	17,414,000			17,414,000		
2003-04	17,259,000			17,259,000		
2004-05	16,661,000			16,661,000		
2005-06	239,955,000			239,955,000		
2006-07	1,352,282,000			1,352,282,000		
2007-08	699,981,000			699,981,000		
2008-09	519,360,000			519,360,000		519,360,000
2009-10		71,112,000		71,112,000	71,112,000	
Account without current transactions						–5,607,000
Total	3,005,600,000	71,112,000	4,059,000	3,072,653,000	67,053,000	513,753,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1990 consists of $39,100 million in three-month bills; $39,800 million in six-month bills; and, $39,650 million in 364-day bills.

Table 10.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 10.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1989	12,450	6,100	3,750	22,300	11,350	5,800	2,050	19,200	3,100
May	11,150	5,550	4,350	21,050	10,950	3,750	3,900	18,600	2,450
June	17,250	8,850	6,400	32,500	14,600	6,950	4,350	25,900	6,600
July	12,250	6,000	4,850	23,100	12,450	5,800	5,300	23,550	–450
August	11,950	6,000	4,900	22,850	11,150	5,550	4,000	20,700	2,150
September	15,650	7,900	4,750	28,300	17,250	7,050	4,650	28,950	–650
October	11,750	5,900	3,750	21,400	12,250	6,100	3,400	21,750	–350
November	12,950	6,500	6,050	25,500	11,950	5,550	4,750	22,250	3,250
December	15,800	7,900	6,500	30,200	15,650	8,850	3,950	28,450	1,750
January, 1990	11,600	5,800	2,900	20,300	11,750	6,000	5,000	22,750	–2,450
February	11,650	5,750	4,200	21,600	12,950	6,000	2,600	21,550	50
March	15,850	7,950	5,000	28,800	15,800	7,900	4,700	28,400	400
	160,300	80,200	57,400	297,900	158,100	75,300	48,650	282,050	15,850
Balance at April 1, 1989									102,700
Balance at March 31, 1990									118,550

Notes and Loans

These accounts record borrowings made under agreements with banks in Canada, United States, Switzerland, Japan and other international banks. They also record the borrowings of Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc) which were directly assumed by the Government of Canada pursuant to Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85.

The balances at March 31, 1990 consist of:

—$18,000,000 US ($21,051,000 Cdn) in notes assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc); and,

—200,000,000 SF ($156,080,000 Cdn) six year loan, from Swiss banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1990.

Table 10.6 presents a summary of the balances and transactions for the notes and loans.

TABLE 10.6

NOTES AND LOANS

Maturity date	%	Issue date	April 1/1989	Issues[1]	Retirements[1]	March 31/1990	Net increase or decrease (–) 1990	Net increase or decrease (–) 1989
			$	$	$	$	$	$
Payable in foreign currencies—								
United States dollars—								
Notes payable to—								
Debts assumed from Canadair Financial Corporation Inc[2]	8.5	various	237,332,100		216,281,100	**21,051,000**	–216,281,100	–15,822,400
1990—Mar 22	11.5	Mar 22/85	596,250,000		596,250,000		–596,250,000	–21,200,000
			833,582,100		*812,531,100*	***21,051,000***	*–812,531,100*	*–37,022,400*
Swiss francs—								
1989—May 3	5.625	May 3/84	215,130,000		215,130,000		–215,130,000	–56,160,000
1990—May 15	5.125	May 15/84	143,420,000	12,660,000		**156,080,000**	12,660,000	–37,440,000
			358,550,000	*12,660,000*	*215,130,000*	***156,080,000***	*–202,470,000*	*–93,600,000*
Japanese yen—								
1993—Nov 27	7	Nov 27/85	718,640,000		718,640,000		–718,640,000	–75,840,000
Accounts without current transactions								–1,809,170,000
Total			1,910,772,100	12,660,000	1,746,301,100	**177,131,000**	–1,733,641,100	–2,015,632,400

[1] Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Subject to redemption before maturity.

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money markets under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term U.S. funds and have the following characteristics:

—issued at a discount in lieu of interest payments;

—term to maturity of not more than 270 days;

—transferable; and,

—bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 1990.

Table 10.7 presents a monthly summary of Canada bill issues and redemptions.

TABLE 10.7

CANADA BILL ISSUES AND REDEMPTIONS

	Issues	Redemptions	Net change
	$	$	$
April, 1989	421,821,252	406,479,128	15,342,124
May	476,822,835	493,582,986	−16,760,151
June	794,106,604	847,283,713	−53,177,109
July	583,118,354	545,909,711	37,208,643
August	340,411,477	202,537,212	137,874,265
September	181,125,412	554,592,716	−373,467,304
October	572,716,941	538,331,853	34,385,088
November	761,336,890	648,891,877	112,445,013
December	583,626,536	817,983,191	−234,356,655
January, 1990	693,287,394	442,718,700	250,568,694
February	781,822,194	745,483,236	36,338,958
March	1,159,791,804	783,462,765	376,329,039
	7,349,987,693	7,027,257,088	322,730,605
Balance at April 1, 1989			1,130,740,425
Balance before valuation			1,453,471,030
Exchange valuation adjustment at March 31, 1990			−7,677,824
Balance at March 31, 1990			1,445,793,206

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 10.8 sets out unmatured debt as at March 31, for each of the years 1985-86 to 1989-90 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, notes and loans, and Canada bills.

TABLE 10.8

UNMATURED DEBT AS AT MARCH 31, FROM 1986 TO 1990, WITH THE AVERAGE RATE OF INTEREST THEREON

			Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt (gross)	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1990	131,810	10.48	40,929	10.50	3,072	10.03	118,550	12.32	177	5.53	1,446	8.20	295,984	11.20
1989	121,121	10.61	47,756	10.50	3,005	10.03	102,700	11.30	1,911	8.73	1,131	9.41	277,624	10.82
1988	110,222	10.62	53,323	9.18	2,492	9.98	81,050	8.57	3,926	8.73	1,045	6.77	252,058	9.61
1987	100,294	10.90	44,309	8.35	1,796	10.00	76,950	7.87	5,097	9.82	1,045	5.81	229,491	9.34
1986	86,957	11.44	44,245	10.12	445	11.08	61,950	10.13	7,920	9.14			201,517	10.66

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 10.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1985-86 to 1989-90 inclusively.

TABLE 10.9

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1990	13.26	11.89	13.26
1989	12.15	8.63	12.14
1988	9.58	6.90	8.53
1987	9.89	6.80	6.80
1986	11.85	8.52	10.19
Six-month bills—			
1990	13.59	11.59	13.59
1989	12.76	8.93	12.58
1988	10.53	7.17	8.81
1987	9.67	6.94	6.94
1986	11.59	8.75	10.19
Other bills—			
1990	13.51	10.97	13.51
1989	12.88	9.23	12.66
1988	11.10	7.38	9.02
1987	9.66	7.13	7.19
1986	10.96	8.38	9.89

Maturity of Government Debt

Table 10.10 presents total unmatured debt arranged in order of maturity.

TABLE 10.10

MATURITY OF GOVERNMENT DEBT

			Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt (gross)	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1991	11,130	10.14	3,808	10.50	5	7.77	118,550	12.32	156	5.13	1,446	8.20	135,095	12.04
1992	13,155	10.54	4,274	10.50	6	7.08							17,435	10.53
1993	10,930	10.65	5,540	10.50	7	7.36			21	8.50			16,498	10.60
1994	13,573	10.50	3,429	10.50	8	7.53							17,010	10.43
1995	13,401	10.80			9	8.55							13,410	10.80
1996/2000	30,464	9.85	15,662	10.50	62	9.55							46,188	10.07
2001/05	19,548	11.09	8,216	10.50	92	13.58							27,856	10.92
2006/10	12,275	11.52			2,883	9.96							15,158	11.23
2011/15	7,325	9.36											7,325	9.36
2016/19	9	10.19											9	10.19
	131,810	10.48	40,929	10.50	3,072	10.03	118,550	12.32	177	5.53	1,446	8.20	295,984	11.20

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.11.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 10.11 presents the information required by Section 49 of the Financial Administration Act. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent enterprise Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 10.11

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY
(in millions of dollars)

	April 1/1989	Issues/ Borrowings	Retirements	March 31/1990
Unmatured debt of the Government of Canada[1]	276,301	334,377	316,116	294,562
Borrowings of enterprise Crown corporations designated as agents of of Her Majesty[2]	15,001	70,414	68,707	16,708
Total	291,302	404,791	384,823	311,270

[1] Details can be found in this section.

[2] Details can be found in Section 6 (Table 6.7) of this volume.

SECTION 11

1989-90
PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

CONTENTS

Other accounts reported on the Statement of Assets and Liabilities—

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Accounts receivable	11.2
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Cash	11.6
Fixed assets	11.8
Accumulated deficit	11.8

Other information—

Contractual commitments	11.10
Insurance programs of agent enterprise Crown corporations	11.14
Contingent liabilities	11.15

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—accounts receivable;
—cash in transit;
—cash;
—fixed assets; and,
—accumulated deficit.

Accounts Receivable

Table 11.1 presents a summary of the balances and transactions for accounts receivable. Chart A compares accounts receivable for the last five fiscal years.

TABLE 11.1

ACCOUNTS RECEIVABLE

	April 1/1989	Credits	Charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Non-tax revenue receivable	1,907,000,000	1,907,000,000	1,998,000,000	1,998,000,000	91,000,000	69,000,000
Accounts receivable of consolidated Crown corporations[1]	250,379,000	250,379,000	321,648,000	321,648,000	71,269,000	–38,708,000
Total	2,157,379,000	2,157,379,000	2,319,648,000	2,319,648,000	162,269,000	30,292,000

[1] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

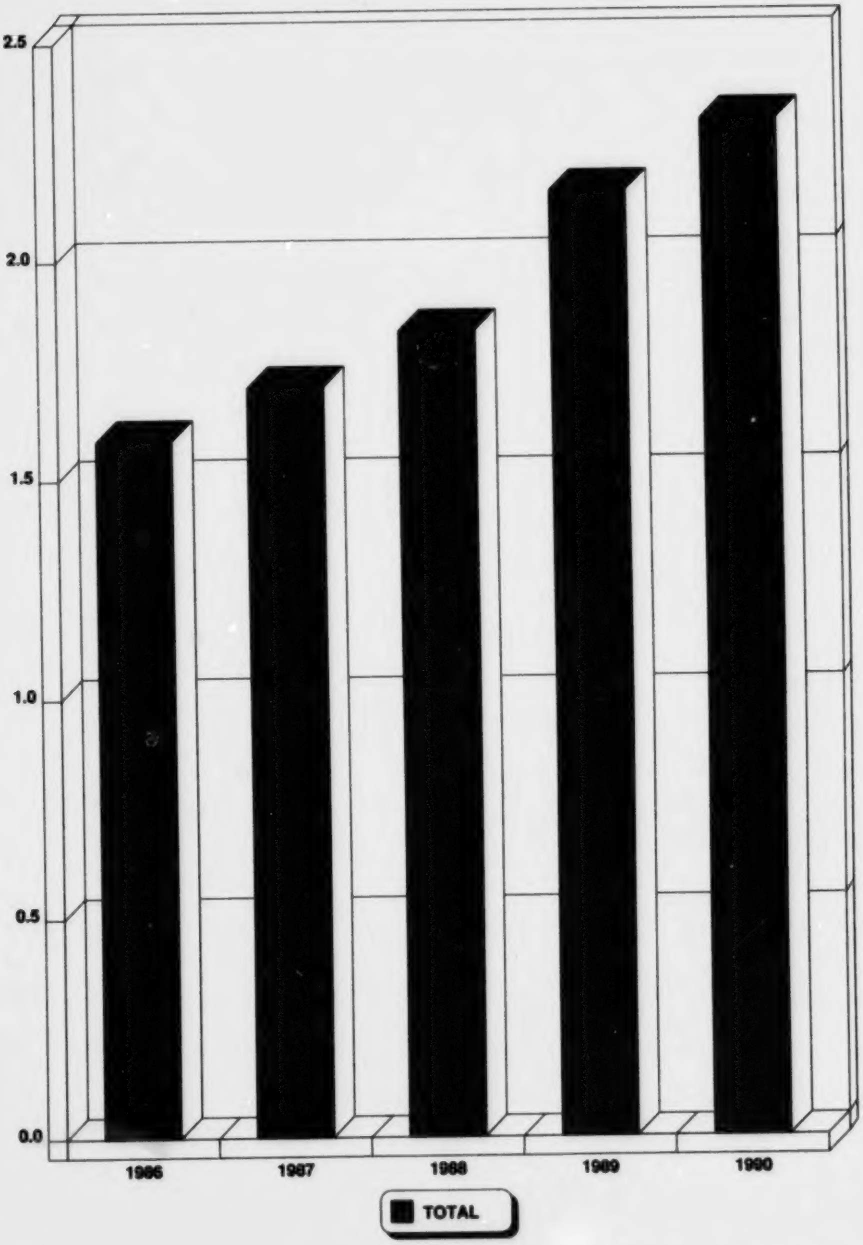
Non-tax revenue receivable

This account records accrued financial claims arising from non-tax revenue amounts owed to the Government.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

CHART A
ACCOUNTS RECEIVABLE
(in billions of dollars)



Cash in Transit

Table 11.2 presents a summary of the balances and transactions for cash in transit. Chart B compares cash in transit for the last five fiscal years.

TABLE 11.2

CASH IN TRANSIT

	April 1/1989	Credits	Charges	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	**$**	$	$
Cash in hands of collectors in transit	1,603,483,534	1,603,483,534	1,776,203,283	**1,776,203,283**	172,719,749	–671,566,473
Moneys received after March 31 but applicable to the current year	331,106,792	331,106,792	187,799,552	**187,799,552**	–143,307,240	284,003,751
Other cash—Consolidated Crown corporations[1]	152,047,000	152,047,000	172,120,000	**172,120,000**	20,073,000	40,300,000
Total	2,086,637,326	2,086,637,326	2,136,122,835	**2,136,122,835**	49,485,509	–347,262,722

[1] In 1989-90, changes have been made in accounting policies, and certain Crown corporations are now part of the Government's reporting entity. The changes were applied retroactively and the previous year's deficit and accumulated deficit have been restated for consistency. Additional information is provided in Section 5 of this volume (Table 5.1) and in the audited financial statements (Section 2 of this volume).

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

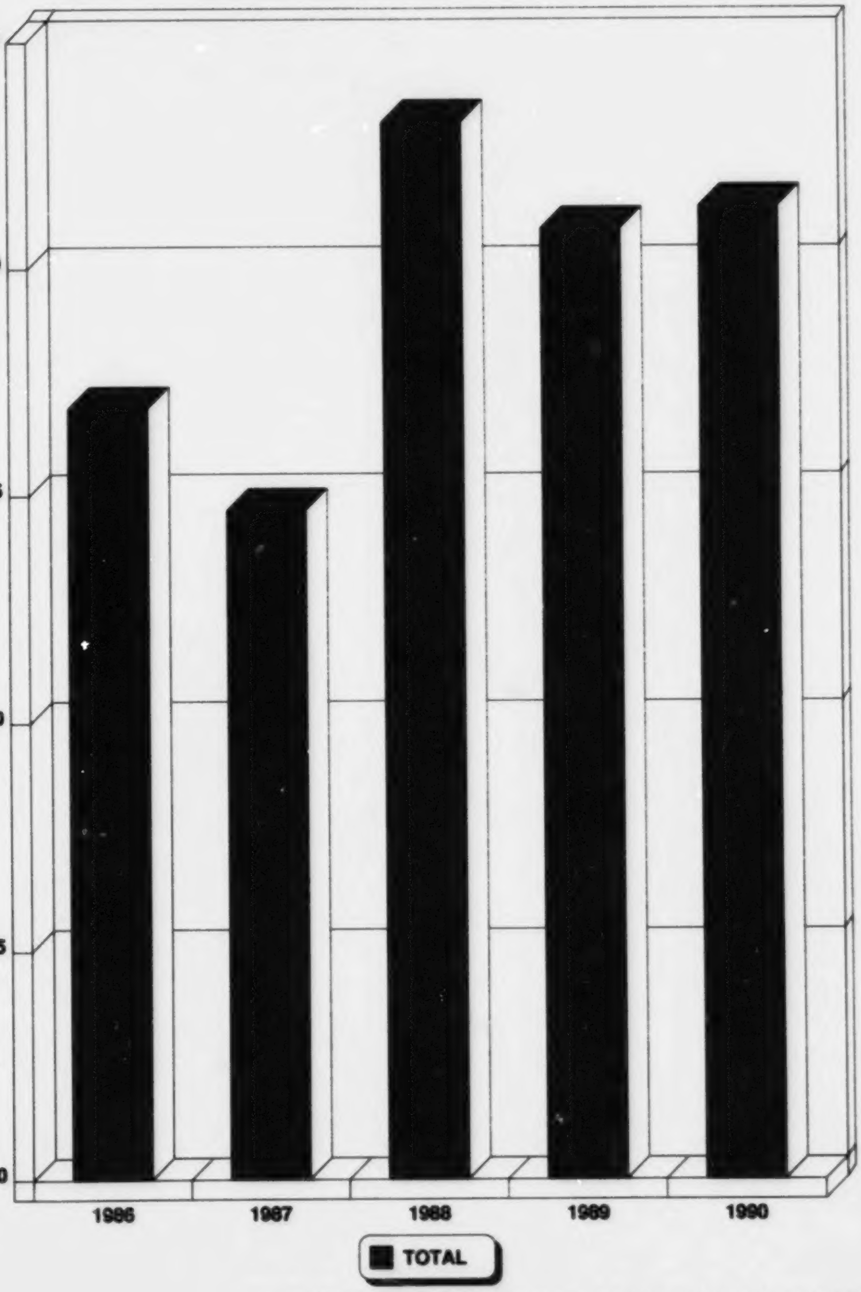
Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

CHART B
CASH IN TRANSIT
(in billions of dollars)



Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 11.3 presents a summary of the balances and related transactions in current and special Receiver General deposits. Chart C compares cash for the last five fiscal years.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and West German marks.

TABLE 11.3

CASH

	April 1/1989	Receipts	Disbursements	March 31/1990	Net increase or decrease (–)	
					1990	1989
	$	$	$	$	$	$
Receiver General—						
Current deposits—						
Canadian currency	1,708,379,037	531,997,984,048	532,337,042,552	**1,369,320,533**	–339,058,504	327,485,109
Foreign currencies	101,485,440	1,759,566,414	1,741,147,585	**119,904,269**	18,418,829	–34,705,514
Special deposits	23,332,746	2,069,676,773	2,070,541,601	**22,467,918**	–864,828	7,129,106
Total	1,833,197,223	535,827,227,235	536,148,731,738	**1,511,692,720**	–321,504,503	299,908,701

Receiver General current deposits

The monthly balances of Canadian and foreign currency deposits for the last five years are presented in the following tables:

TABLE 11.4

CASH IN CANADIAN CURRENCY DEPOSITS
(in millions of dollars)

At end of month of	Year ended March 31				
	1990	1989	1988	1987	1986
April	**821**	865	7,268	3,491	3,268
May	**3,353**	3,874	4,046	4,874	3,989
June	**2,636**	2,348	615	2,951	2,747
July	**1,466**	3,588	3,101	3,190	2,437
August	**3,112**	3,021	1,814	2,474	3,634
September	**869**	1,953	2,532	1,658	4,527
October	**1,064**	5,028	5,624	5,104	6,449
November	**331**	76	7,154	2,141	10,566
December	**2,658**	3,083	2,942	3,343	5,599
January	**4,241**	912	2,829	3,123	3,953
February	**2,981**	988	2,654	4,075	4,993
March	**1,369**	1,708	1,381	4,479	4,566

TABLE 11.5

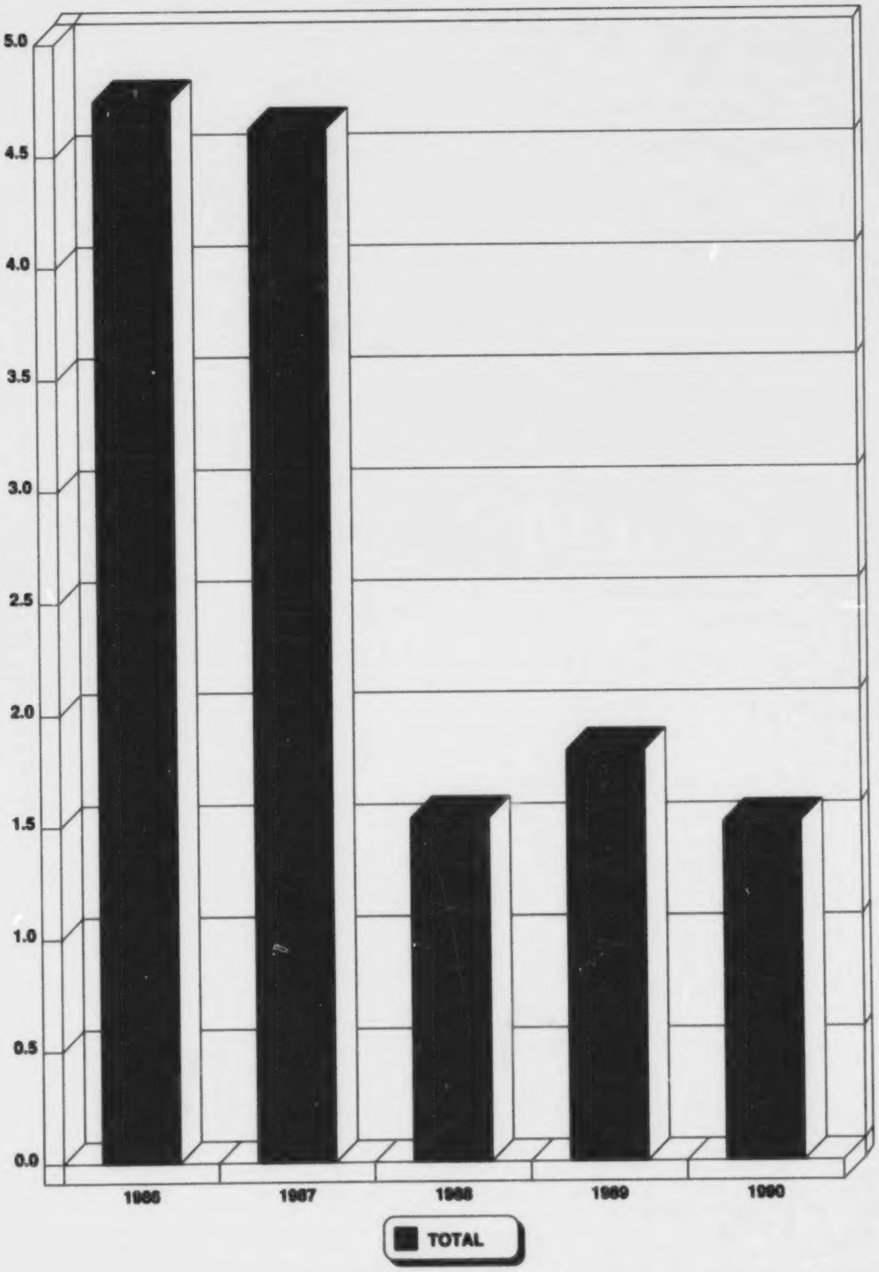
CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Year ended March 31				
	1990	1989	1988	1987	1986
April	**51**	110	74	73	30
May	**77**	95	81	82	29
June	**79**	99	111	71	37
July	**84**	97	106	83	44
August	**55**	80	83	83	72
September	**65**	91	72	63	72
October	**51**	116	70	57	43
November	**80**	50	79	81	36
December	**40**	40	87	105	90
January	**73**	61	107	79	84
February	**84**	151	78	73	86
March	**120**	101	136	122	154

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

CHART C
CASH
(in billions of dollars)



Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over total financial assets.

A Statement of Accumulated Deficit is published in Section 2 of this volume.

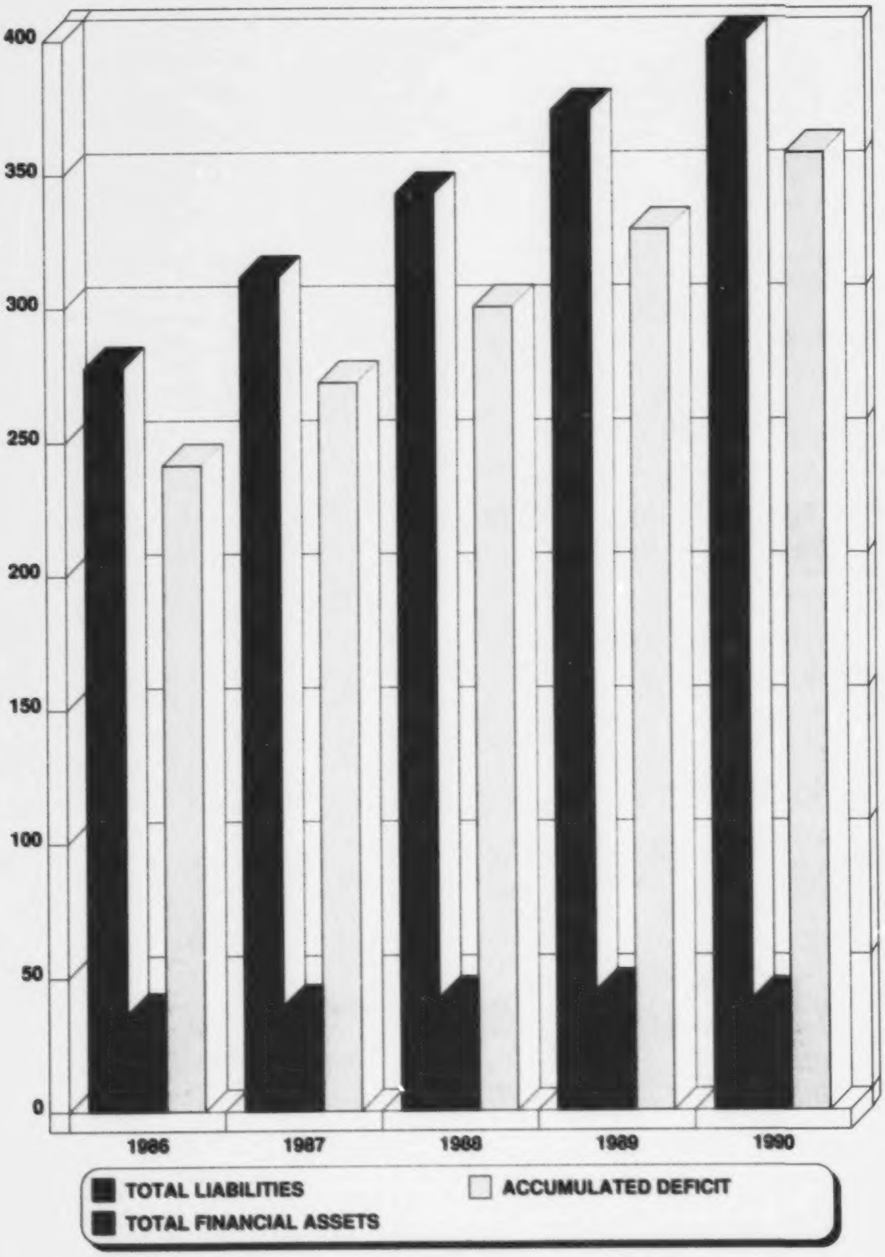
Table 11.6 presents a five year comparative statement of the accumulated deficit, in terms of total liabilities and total financial assets. Chart D compares the accumulated deficit in terms of total liabilities and total financial assets for the last five fiscal years.

TABLE 11.6

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL FINANCIAL ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* total financial assets	Accumulated deficit	
			Amount	Increase or decrease (–)
1990	399,436	41,475	357,961	28,996
1989	373,547	44,582	328,965	28,951
1988	342,532	42,518	300,014	28,201
1987	311,510	39,697	271,813	30,733
1986	277,803	36,723	241,080	34,583

CHART D
ACCUMULATED DEFICIT
(in billions of dollars)



OTHER INFORMATION

Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Contractual commitments can be classified into four categories: fixed assets, purchases, operating leases and capital leases.

All contractual commitments of $100 million or more per project are reported in the case of fixed assets, purchases and operating leases. In the case of capital leases, all capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Fixed assets, purchases and operating leases

Table 11.7 provides details of contractual commitments that involve fixed assets, operating leases and purchases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 15 to the audited financial statements in Section 2 of this volume.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto and including military equipment, from which benefits are expected to be derived during their useful life and including land.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not transfer substantially all the benefits and risks incident to ownership of property.

TABLE 11.7

FIXED ASSETS , PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 1990
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1991	1992	1993	1994	1995	1996/2000
Fixed assets—										
National Defence—										
Heavy Logistics Military Vehicle	257	257	156	101	87	14				
Tribal Class Update and Modernization Program—Warships	1,421	1,244	908	336	108	134	67	27		
Arctic and maritime surveillance aircraft	257	165	1	164	2	154	8			
Low Level Air Defence—Anti-aircraft guns and surface-to-air missiles	1,135	858	382	476	104	233	122	17		
Canadian Patrol Frigate Program—Warships ..	9,265	7,233	4,044	3,189	850	537	418	307	259	818
North American Air Defence Modernization—Land, buildings, radar sites and communications equipment	997	800	474	326	161	106	59			

TABLE 11.7

FIXED ASSETS , PURCHASES AND OPERATING LEASES AS AT MARCH 31, 1990—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1991	1992	1993	1994	1995	1996/2000
Transport—										
Radar Automation Modernization Program ..	616	605	316	89	54	29	6			
Automated flight data processing and display systems ..	466	377	2	375	39	65	52	56	110	53
Sub total	14,414	11,539	6,483	5,056	1,405	1,272	732	407	369	871
Consolidated Crown corporations—										
National Capital Commission				4	4					
VIA Rail Canada Inc ...				116	116					
Sub total				120	120					
Total fixed assets	14,414	11,539	6,483	5,176	1,525	1,272	732	407	369	871
Purchases —										
National Defence—										
Ammunition	1,057	1,057	888	169	131	17	21			
Consolidated Crown corporations—										
Canadian Broadcasting Corporation				305	305					
Canadian Film Development Corporation				32	32					
International Centre for Ocean Development				11	11					
Sub total				348	348					
Total purchases	1,057	1,057	888	169	131	17	21			
Operating leases—										
Consolidated Crown corporations—										
Canada Council				15	2	2	2	2	2	5
Canada Harbour Place .... Corporation				3				1	2	
International Development Research Centre				37	6	5	5	5	4	12
Jacques Cartier and Champlain Bridges Incorporated, The ...				1		1				
National Capital Commission				8	4	3	1			
VIA Rail Canada Inc ...				317	10	14	10	9	10	264
Total operating leases				381	22	25	18	17	18	281
Total	15,471	12,596	7,371	5,726	1,678	1,314	771	424	387	1,152

Capital Leases

Table 11.8 provides details of commitments under capital lease arrangements which are summarized in Note 15 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 11.9 presents commitments under capital lease arrangements in order of maturity. There were no purchase options exercised during the year.

TABLE 11.8

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS
(in thousands of dollars)

Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Balances at March 31, 1990			
						Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Communications									
Vax System 3600	March 9, 1989	5	1,515	1,637	10	1,174	145		1,029
Indian Affairs and Northern Development									
Hewlett Packard computers	July 1, 1986	5	5,597	7,025	9	1,209	95		1,114
Industry, Science and Technology									
Mini computers	Jan 1, 1986	5	1,583	2,063	7	1,187	119	840	228
Public Works									
Guy Favreau Building, Montréal	Dec 1,1983	35	87,600	422,950	13 [2]	351,812	264,776		87,036
240 Sparks St, CD Howe Building	Jan 1, 1979	35	63,853	213,500	9 [2]	144,875	86,434		58,441
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9 [2]	136,442	82,042		54,400
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11 [2]	59,354	35,723		23,631
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	564,230	10 [2]	378,361	242,211		136,150
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	15 [2]	41,890	32,378		9,512
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13 [2]	164,239	125,693		38,546
Chatham (GOCB)	June 1, 1985	35	4,940	20,783	12 [2]	17,915	13,048		4,867
Place Vincent Massey, Hull	Aug 1, 1986	25	23,439	78,627	13	67,092	43,760		23,332
Canada Place, Edmonton	Oct 1, 1988	35	105,000	438,865	12	420,057	315,463		104,594
			565,991 [1]	2,299,655		1,782,037	1,241,528		540,509
Total			574,686	2,310,380		1,785,607	1,241,887	840	542,880

[1] Estimated fair value.

[2] Lessors'/Lessees' financing rate per lease agreement is subject to change over term of lease.

TABLE 11.9

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY
(in thousands of dollars)

	Payments due in											
Department and agency	1991	1992	1993	1994	1995	1996 to 2000	2001 to 2005	2006 to 2010	2011 to 2015	2016 to 2020	2021 to 2025	Total
Communications												
Remaining payments	293	293	294	294								1,174
Imputed interest	70	49	26									145
Net commitments	223	244	268	294								1,029
Indian Affairs and Northern Development												
Remaining payments	1,209											1,209
Imputed interest	95											95
Net commitments	1,114											1,114
Industry, Science and Technology												
Remaining payments	1,187											1,187
Imputed interest	119											119
Executory costs	840											840
Net commitments	228											228
Public Works												
Remaining payments	63,664	63,664	63,664	63,664	63,664	318,319	318,319	321,465	283,997	177,630	43,987	1,782,037
Imputed interest	59,896	59,504	59,072	58,595	58,068	280,224	255,499	206,546	128,258	66,274	9,592	1,241,528
Net commitments	3,768	4,160	4,592	5,069	5,596	38,095	62,820	114,919	155,739	111,356	34,395	540,509
Summary												
Remaining payments	66,353	63,957	63,958	63,958	63,664	318,319	318,319	321,465	283,997	177,630	43,987	1,785,607
Imputed interest	60,180	59,553	59,098	58,595	58,068	280,224	255,499	206,546	128,258	66,274	9,592	1,241,887
Executory costs	840											840
Net commitments	5,333	4,404	4,860	5,363	5,596	38,095	62,820	114,919	155,739	111,356	34,395	542,880

Insurance Programs of Agent Enterprise Crown Corporations

At present, three Crown corporations operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc, are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, two of the Crown corporations have required loans or other funding from the Government to meet obligations.

Information presented in Table 11.10 has not been audited since the information presented therein is derived from interim financial statements. The most recent annual financial statements of these corporations may be found in Volume III of the Public Accounts.

In Table 11.10, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year.

TABLE 11.10

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1990
(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]								Export Development Corporation[3]	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund		Home Improvement Loan Fund		Rental Guarantee Fund			
	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89	1989-90	1988-89
Insurance in force as at reporting date	233,022	245,123	49,830	45,600	4,472	1,569	[4]	[4]	N/A	N/A	4,326	3,496
Opening balance of Fund	–1,062	–1,136	–82	–261	[4]	–1	1	1	12	11	45	38
Revenue for the year—												
Premiums and fees	245	216	161	137	1	1					26	26
Investment income	4	2	71	47	1							
Other revenue	25	–7		1					1	2		
Total revenue	274	211	232	185	2	1	[4]	[4]	1	2	26	26
Expense for the year—												
Loss on claims	–78	–40	–6	–59							23	13
Interest on loans	165	167										
Administrative	13	10	73	65	1	1			–3	1	1	6
Funds returned to Government												
Total expense	100	137	67	6	1	[4]	[4]	[4]	–3	1	24	19
Net income/loss (–) for the year	174	74	165	179	1	[4]	[4]	[4]	4	1	2	7
Closing balance of Fund	–888	–1,062	83	–82	1	[4]	1	1	16	12	47	45
Net claims during the year[5]	–195	–33	–30	8	N/A	N/A	[4]	[4]	N/A	N/A	7	10
Five year average of net claims paid	258	315	13	66	N/A	N/A	[4]	[4]	N/A	N/A	2	2

N/A—Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. In recent years, premiums paid by member institutions have not been sufficient to meet obligations incurred by CDIC under the insurance plan. This deficiency has been funded, in part, by loans from the Government of $1,375 million at March 31, 1990 ($1,695 million at March 31, 1989). The Government is continuing to explore alternatives to allow CDIC, over the long run, to eliminate its deficiency without budgetary support from the Government. Since there is no reason to believe that this will not be the case, no provision has been made in the accounts of Canada for the losses experienced by CDIC.

[2] Canada Mortgage and Housing Corporation (CMHC) administers four funds of which the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund are active. The MIF provides insurance for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 1989 disclosed that the Fund is more than sufficient to pay all future claims with respect to business in force. The surplus as at September 30, 1989 was estimated to be $4.2 million. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a fee paid by approved financial institutions, CMHC and ultimately the Government, guarantee timely payment of principal and interest to MBS investors who participate in a pool of MIF insured first residential mortgages which have been repackaged by the financial institution into investments of $5,000 denominations. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program (MRPP). As premiums collected by CMHC for the Program are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the MRPP are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. Therefore, operating particulars of this Program are not included in this summary but some information will be found in the notes to the Government of Canada Statement of Contingent Liabilities.

[3] The Export Development Corporation (EDC) provides export and foreign investment insurance to Canadian business to facilitate and develop export trade. The insurance fund has been adequate to provide for the full cost of claims experienced to date and to establish an allowance for future claims based on previous claims experience.

[4] Less than $500,000.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for Government enterprises, all Government organizations are accounted in the financial statements by consolidation. Government enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

Consequently, the contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 11.11 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations,refer to Table 5.5—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations are not consolidated with those of the Government but details of these contingencies may be found in Table 6.10—"Contingent Liabilities of Enterprise Crown Corporations". Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 11.10 of this section.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total as are the contingent liabilities of consolidated Crown corporations in the following table. This table is also summarized in Note 17 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 11.11

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1990

	Authorized limit (where applicable)[1]	Contingent liability[2]	Percentage of net claims to outstanding guarantees (where applicable)[3]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by Crown corporations which are not agents of Her Majesty—			
Canadian National Railway Company—Bonds and notes	130,500	130,500	
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	575,000,000	69,801,943 [4]	0.5
From other than agents—[5]			
Guarantee programs of the Government—			
Canada Student Loans Act	6,064,654,494	2,842,770,565	2.8
Small Businesses Loans Act	936,562,705 [6]	471,248,260	5.4
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	355,030,296 [6]	158,078,242	1.0
Atlantic Enterprise Program	152,215,218	152,215,218 [7]	0.1
Enterprise development program and Canadian Industrial Renewal Board	967,080,282	10,371,832 [8]	12.9
Fisheries Improvement Loans Act	21,692,999 [6]	7,366,073	12.3
Advance Payments for Crops Act	400,000,000	4,758,635	0.1
Regional Development Incentives Act	20,704,075	3,244,033	33.0
Loans to Indians by approved lenders for on-reserve housing	[9]	438,894,865 [4]	0.1
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	917,375,000 [10]	432,588,282 [10]	
Indian economic development	33,984,142 [11]	3,865,872 [4]	9.3
Loans to promote the commercial activities of Eskimos	5,000,000	[12]	
	9,874,299,211	*4,525,401,877*	

TABLE 11.11

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1990—*Continued*

	Authorized limit (where applicable)[1]	Contingent liability[2]	Percentage of net claims to outstanding guarantees (where applicable)[3]
	$	$	%
Other explicit loan guarantees—			
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	265,891,988	
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	230,000,000	199,500,000	
Loans to Marine Industries Limited for acquisition of assets	55,000,000	42,000,000	
Loan to St Marys Paper Inc to modernize and expand a paper making facility at Sault Ste Marie, Ontario	15,000,000	15,000,000	
Loans for the restructuring of Maislin Industries Ltd	9,940,750 [10]	9,940,750 [10][13]	
Loan to Nardex Canada Ltée for the manufacture of radio-protection and radio-telecommunication systems	403,750	403,750	
Loans for the financing of Cheticamp Fishermen's Co-operative Society Ltd	360,000	107,632	
	585,704,500	*532,844,120*	
Insurance programs of the Government—[14]			
Insurance against accidents at nuclear installations under the Nuclear Liability Act[15]	675,000,000	663,965,979	
Insurance under the Fishing Vessel Insurance Plan[16]	24,163,815	368,618,000	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	7,000,000,000 [17]	54,000,000	
	7,699,163,815	*1,086,583,979*	
Other explicit guarantees—[18]			
Guarantees under the Prairie Grain Advance Payments Act	95,327,004	95,327,004	[19]
Guarantees under the Agricultural Products Cooperative Marketing Act	38,641,340	38,641,340	0.1
Guarantee of electricity sales by Yukon Energy Corporation to Curragh Resources Inc	2,100,000	2,100,000 [20]	
Guarantee to City of Toronto of payment by H&D International Group of 25% of the estimated cost of a proposed pedestrian bridge connecting Skydome Stadium to Harbourfront Corporation property	500,000	500,000	
Guarantees of residual liabilities resulting from the devolution of Northern Canada Power Commission		[21]	
	136,568,344	*136,568,344*	
Total explicit guarantees	18,870,866,370	6,351,330,763	
PENDING AND THREATENED LITIGATION		10,489,144,065 [10][22]	
COMPREHENSIVE NATIVE LAND CLAIMS		1,964,000,000 [23]	
Sub Total[24]		18,804,474,828	
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		195,555,000 [25]	
Total		19,000,029,828	

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[1] The authorized limits indicated in the preceding statement, represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

[2] A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

[3] Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees for the same period computed as at March 31, 1990. In some situations, where historical data is not readily available, departmental estimates have been used.

[4] Includes committed guarantees for the following loans to be made: to Indians for on-reserve housing, $76,776,202 and for Indian economic development, $806,489. As at the reporting date, no loans had been issued for these amounts.

[5] A letter of comfort has been issued by the Minister of Finance with respect to loan guarantees provided by the Bank of Canada to the Bank for International Settlements. The letter pertains to a short-term bridge financing operation in favour of Venezuela. The Government's potential and actual liability at March 31, 1990 was $1,200,000 US.

[6] The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee by lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies according to the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

[7] The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($124,614,811 as at March 31, 1990) and in the Gaspé Peninsula and Magdalene Islands of Québec where administration of the Program is the responsibility of the Department of Industry, Science and Technology ($27,600,407 as at March 31, 1990). Industry, Science and Technology also has responsibility for all capital projects in excess of $20 million.

[8] Includes $62,034 attributable to the Canadian Industrial Renewal Board.

TABLE 11.11

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1990—*Concluded*

[9] The authorized limit for loan guarantees for on- reserve housing totals $575,000,000 (as shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

[10] Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of statement.

[11] The maximum aggregate amount that may be paid or that may have been paid from the Consolidated Revenue Fund (CRF) relative to Indian economic development in previous, current or subsequent years, with respect to all guarantees authorized and granted, is set at $60 million. As at March 31, 1990, a total of $26,015,858 has been expended from the CRF leaving a balance of $33,984,142 available for disbursement.

[12] Loans under the guarantee have been repaid in full and consequently contingent liability no longer exists.

[13] Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $18,500,000 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Government will be called upon to make a final payment of possibly $8,500,000 US to settle remaining obligations to creditors when certain issues are settled in US Bankruptcy Court, however the amount cannot be determined at present with any certainty.

[14] Since 1984, the Canada Mortgage and Housing Corporation (CMHC) has operated the Mortgage Rate Protection Program on behalf of the Government. In return for payment of a premium, CMHC will reimburse homeowners 75% of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the Program is not widely utilized and loans covered by the Program at March 31, 1990 amounted to only $911,000 ($911,000 at March 31, 1989). Premiums collected by CMHC are remitted directly to the Consolidated Revenue Fund (CRF) and obligations are ultimately payable from the CRF. Because of the nature of the Program, it is not possible to estimate the amounts, if any, that might be payable at some future date.

[15] There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations as at March 31, 1990.

[16] The Fishing Vessel Insurance Plan is administered by the Government to assist fishermen in meeting abnormal capital losses. A consolidated specified purpose account is credited with all amounts received by way of premiums, recoveries and with advances in accordance with regulations by the Government, such advances not to exceed $150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1990, the insured value of vessels under the Plan amounted to $368,618,000; the balance of the account was $24,013,815 and outstanding claims against the Plan amounted to $1,250,000.

[17] The Export Development Act specifies that Export Development Corporation may enter into contracts of insurance, re-insurance, related guarantees and other agreements up to a maximum of $7 billion, the authorized limit.

[18] A letter of comfort has been issued with respect to credit grain sales by the Canadian Wheat Board. The letter states that the Government will assume responsibility for the liabilities arising from defaults in payment by countries purchasing Canadian grain on credit. Receivables under this guarantee amounted to approximately $4.2 billion at March 31, 1990.

[19] Less than 0.1%.

[20] The Government has agreed to pay Yukon Energy Corporation up to $300,000 per year up to March 31, 1997 should electricity sales to Curragh Resources Inc. fall below specified limits.

[21] Contingent liability no longer exists.

[22] Includes $7.7 billion related to native statutory and treaty obligations representing plaintiffs' claims in 73 litigation cases. There are another 120 similar cases for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable.

[23] The Government has 6 comprehensive native land claims under negotiation which is the maximum number that may be negotiated at any one time. Two of these claims are awaiting ratification and one has been agreed to in principle. Should all 3 claims be ratified, and the legislation for the settlement thereof be enacted, the Government of Canada would be liable to pay financial compensation of $1.4 billion which would come due and payable over a number of years.
In addition to the compensation payments, the settlement of these 3 claims would lead to implementation costs, estimated to be $600 million, over the next ten years.

[24] Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Two departments reported contingent gains as at March 31, 1990 totalling approximately $9.5 million.

[25] In accordance with the Government's significant accounting policies, the contingent liabilities of Crown corporations that rely on Government funding as their principal source of revenue, are consolidated with those of the Government. See Table 5.5 of this volume for further details of contingent liabilities of consolidated Crown corporations.

SECTION 12

1989-90
PUBLIC ACCOUNTS

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Prepared by the
Receiver General for Canada

public accounts of canada

1990

Volume II

Part I
Details of Expenditures and Revenues

Canada

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in Main and Supplementary Estimates and approved by Appropriation Acts;
    - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board contingency votes or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - reserved allotments to cover over-expenditures of previous year's authorities.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities, activities or transfer payments that no longer exist in the current year, the related total net expenditure of the previous year is reported as a single amount in line with the notation "Appropriation (activities or items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the source and disposition of budgetary authorities by ministry
Table 2	presents the source and disposition of non-budgetary authorities by ministry
Table 3	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)
Table 4	presents expenditure by type for each ministry
Table 5	presents expenditure by standard object for each ministry
Table 6	presents revenue by main classification for each ministry

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by Statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Activity*
  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.
- *Details of Amounts Credited to the Vote*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenue*
  This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceeding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 1, 2 and 3) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 5* in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table 6* in Section 1.

SECTION 1

1989-90
PUBLIC ACCOUNTS

Summary tables

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TABLE 1

General Summary
Budgetary (Expenditure)

Table 1 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
25,026	2,345,949	585,158	(248,894)	2,707,239		Department	2,501,119	180,477	...	25,643	3,137,964
...	5,028	...	...	5,028		Canadian Dairy Commission	3,874	1,154	...	...	4,457
...	19,809	...	...	19,809		Canadian Livestock Feed Board	18,285	1,524	...	...	19,057
...	...	600,000	...	600,000		Farm Credit Corporation	...	600,000	...	...	...
25,026	**2,370,786**	**1,185,158**	**(248,894)**	**3,332,076**		**Total Ministry**	**2,523,278**	**783,155**	...	**25,643**	**3,161,478**
					3	**Atlantic Canada Opportunities Agency**					
...	368,716	5,000	(1,591)	372,125		Department	317,735	54,390	...	...	231,436
...	10,600	...	...	10,600		Enterprise Cape Breton Corporation	7,300	3,300	...	...	3,420
...	**379,316**	**5,000**	**(1,591)**	**382,725**		**Total Ministry**	**325,035**	**57,690**	...	...	**234,856**
					4	**Communications**					
19,367	316,621	7,499	5,665	349,152		Department	314,424	2,576	...	32,152	292,990
...	93,472	10,031	...	103,503		Canada Council	103,503	...	...	...	93,251
...	965,038	16,337	...	981,375		Canadian Broadcasting Corporation	981,375	(1)	...	...	915,249
...	145,595	...	...	145,595		Canadian Film Development Corporation	145,595	(1)	...	...	128,868
...	29,593	821	772	31,186		Canadian Radio-television and Telecommunications Commission	31,101	85	...	...	29,031
...	59,524	680	2,500	62,704		National Archives of Canada	61,284	1,420	...	...	54,068
...	17,891	...	...	17,891		National Arts Centre Corporation	17,891	...	...	...	17,820
1,675	72,263	...	307	74,245		National Film Board	71,275	5	...	2,965	71,903
...	36,205	...	2,956	39,161		National Library	38,550	611	...	...	35,895
1,651	102,497	24,910	4,234	133,292		National Museums of Canada	122,700	8,636	...	1,956	116,070
22,693	**1,838,699**	**60,278**	**16,434**	**1,938,104**		**Total Ministry**	**1,887,698**	**13,333**	...	**37,073**	**1,755,145**

					5	**Consumer and Corporate Affairs**				
...	168,214	4,942	6,285	179,441		Department	177,892	1,549	...	...	163,741
...	1,833	...	...	1,833		Competition Tribunal	1,245	588	...	...	841
...	962	...	...	962		Copyright Board	843	119	...	...	150
...	1,851	...	...	1,851		Hazardous Materials Information Review Commission	1,328	523	...	...	1,513
...	2,386	441	...	2,827		Patented Medicine Prices Review Board	2,590	237	...	...	2,555
...	...	1,304	...	1,304		Procurement Review Board	1,067	237	...	...	...
...	7,564	...	...	7,564		Standards Council of Canada	7,564	...	...	...	6,924
...	**182,810**	**6,687**	**6,285**	**195,782**		**Total Ministry**	**192,529**	**3,253**	**...**	**...**	**175,724**
					6	**Employment and Immigration**					
...	4,913,733	(95,304)	64,919	4,883,348		Department/Commission	4,755,796	127,552	...	...	4,593,546
...	3,388	...	...	3,388		Advisory Council on the Status of Women	3,384	4	...	...	3,239
...	42,297	10,643	...	52,940		Immigration and Refugee Board of Canada	51,957	983	...	...	23,533
...	3,608	...	45	3,653		Status of Women—Office of the Co-ordinator	3,651	2	...	...	3,155
...	**4,963,026**	**(84,661)**	**64,964**	**4,943,329**		**Total Ministry**	**4,814,788**	**128,541**	**...**	**...**	**4,623,473**
					7	**Energy, Mines and Resources**					
255,707	1,140,372	4,873	375,977	1,776,929		Department	850,039	698,137	...	228,753	1,203,708
...	24,010	5,059	...	29,069		Atomic Energy Control Board	28,542	527	...	...	24,803
...	125,713	80,000	...	205,713		Atomic Energy of Canada Limited	205,640	73	...	...	203,077
...	24,484	...	...	24,484		National Energy Board	23,581	903	...	...	22,572
...	49,300	...	...	49,300		Petro-Canada International Assistance Corporation	49,300	...	...	...	60,500
255,707	**1,363,879**	**89,932**	**375,977**	**2,085,495**		**Total Ministry**	**1,157,102**	**699,640**	**...**	**228,753**	**1,514,660**
...	**871,116**	**54,679**	**22,379**	**948,174**	8	**Environment**	**931,329**	**16,845**	**...**	**...**	**826,841**
					9	**External Affairs**					
14,487	1,047,708	55,000	9,706	1,126,901		Department	1,071,348	41,172	...	14,381	985,108
...	20,089	...	...	20,089		Canadian Commercial Corporation	17,089	3,000	...	...	15,297
...	5,000	...	...	5,000		Canadian Institute for International Peace and Security	5,000	...	...	...	5,000
...	1,987,201	23,000	652,123	2,662,324		Canadian International Development Agency	2,659,278	3,046	...	...	2,299,120
...	...	1,487	...	1,487		Canadian Secretariat	1,030	457	...	...	...
...	125,000	...	(14,155)	110,845		Export Development Corporation	110,845	...	...	...	59,516
...	10,100	...	...	10,100		International Centre for Ocean Development	10,100	...	...	...	8,000
...	108,500	...	...	108,500		International Development Research Centre	108,500	...	...	...	114,200
...	4,835	78	294	5,207		International Joint Commission	4,993	214	...	...	4,665
14,487	**3,308,433**	**79,565**	**647,968**	**4,050,453**		**Total Ministry**	**3,988,183**	**47,889**	**...**	**14,381**	**3,490,986**
					10	**Finance**					
71,705	46,996,271	1,017,617	(439,070)	47,646,523		Department	47,573,966	1,053	...	71,504	40,983,835
...	50,923	1,756	1	52,680		Auditor General	52,614	66	...	...	48,441
...	6,844	2,615	1,067	10,526		Canadian International Trade Tribunal	9,708	818	...	...	7,556
41,452	2,757	...	382	44,591		Office of the Superintendent of Financial Institutions	6,249	43	...	38,299	495
...	9,924	...	...	9,924		Privatization and Regulatory Affairs	8,554	1,370	...	...	7,643
113,157	**47,066,719**	**1,021,988**	**(437,620)**	**47,764,244**		**Total Ministry**	**47,651,091**	**3,350**	**...**	**109,803**	**41,047,970**

TABLE 1

General Summary
Budgetary (Expenditure)—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	**720,060**	(1)	**14,569**	734,629	11	**Fisheries and Oceans**	727,737	**6,892**	...	...	**698,961**
...	**206,938**	**24,511**	**2,540**	233,989	12	Forestry	**233,156**	**833**	...	...	**256,424**
...	**9,325**	**1,067**	**689**	**11,081**	13	Governor General	**10,829**	**252**	...	...	**8,933**
					14	**Indian Affairs and Northern Development**					
34,451	3,339,387	32,830	8,870	3,415,538		Department	3,372,872	8,345	...	34,321	3,043,088
...	...	...	...	...		Northern Canada Power Commission	...	...	...	...	43,129
34,451	**3,339,387**	**32,830**	**8,870**	**3,415,538**		**Total Ministry**	**3,372,872**	**8,345**	...	**34,321**	**3,086,217**
					15	**Industry, Science and Technology**					
...	1,196,676	3,208	48,099	1,247,983		Department	1,170,920	77,063	...	...	1,196,319
...	...	22,558	33,990	56,548		Canadian Space Agency	54,617	1,931	...	...	22,067
...	32,000	29,693	...	61,693		Cape Breton Development Corporation	53,963	7,730	...	...	35,800
6,400	34,028	9,368	(5,639)	44,157		Federal Business Development Bank	34,189	9,968	...	...	63,377
...	9,558	...	...	9,558		Investment Canada	9,509	49	...	...	8,793
...	45,302	12,340	(57,642)	...		Ministry of State (Science and Technology)	...	...	...	...	...
...	492,613	15,300	3,000	510,913		National Research Council of Canada	503,086	7,827	...	...	461,282
...	389,875	2,234	122	392,231		Natural Sciences and Engineering Research Council	391,995	236	...	...	364,564
...	2,968	...	72	3,040		Science Council of Canada	3,040	(1)	...	...	2,918
...	231,154	1,418	12,438	245,010		Statistics Canada	244,909	101	...	...	223,249
...	184,500	...	...	184,500		Canada Post Corporation	184,500	(1)	...	...	195,500
6,400	**2,618,674**	**96,119**	**34,440**	**2,755,633**		**Total Ministry**	**2,650,728**	**104,905**	...	...	**2,573,869**
					16	**Justice**					
...	379,416	23,018	2,000	404,434		Department	398,519	5,915	...	...	379,503
...	11,947	2,189	496	14,632		Canadian Human Rights Commission	14,027	605	...	...	11,794
...	147,285	650	(636)	147,299		Commissioner for Federal Judicial Affairs	147,190	109	...	...	135,081
...	17,114	...	...	17,114		Federal Court of Canada	15,977	1,137	...	...	12,390
...	4,796	...	38	4,834		Law Reform Commission of Canada	4,764	70	...	...	4,535

...	5,515	341	(52)	5,804		Offices of the Information and Privacy Commissioners of Canada	5,751	53	...	...	5,143
...	10,665	1,844	787	13,296		Supreme Court of Canada	13,199	97	...	...	9,446
...	4,993	3,426	...	8,419		Tax Court of Canada	7,465	954	...	...	4,770
...	**581,731**	**31,468**	**2,633**	**615,832**		**Total Ministry**	**606,892**	**8,940**	...	...	**562,662**
					17	**Labour**					
...	202,303	50,000	3,753	256,056		Department	231,082	24,974	...	...	210,451
...	7,717	365	335	8,417		Canada Labour Relations Board	8,336	81	...	...	7,140
...	8,264	358	...	8,622		Canadian Centre for Occupational Health and Safety	8,601	21	...	...	9,345
...	**218,284**	**50,723**	**4,088**	**273,095**		**Total Ministry**	**248,019**	**25,076**	...	...	**226,936**
					18	**National Defence**					
...	11,340,000	97,204	12,380	11,449,584		Department	11,559,776	947	(111,139)	...	11,168,222
...	18,764	4,720	...	23,484		Emergency Preparedness Canada	23,074	410	...	...	...
...	**11,358,764**	**101,924**	**12,380**	**11,473,068**		**Total Ministry**	**11,582,850**	**1,357**	**(111,139)**	...	**11,168,222**
					19	**National Health and Welfare**					
...	31,915,226	(172,556)	(96,185)	31,646,485		Department	31,639,674	6,811	...	...	30,199,463
...	201,985	457	...	202,442		Medical Research Council	202,423	19	...	...	188,660
...	**32,117,211**	**(172,099)**	**(96,185)**	**31,848,927**		**Total Ministry**	**31,842,097**	**6,830**	...	...	**30,388,123**
					20	**National Revenue**					
...	499,267	82,311	32,089	613,667		Customs and Excise	607,819	5,848	...	...	502,503
...	978,321	55,760	42,188	1,076,269		Taxation	1,050,450	25,819	...	...	909,873
...	**1,477,588**	**138,071**	**74,277**	**1,689,936**		**Total Ministry**	**1,658,269**	**31,667**	...	...	**1,412,376**
					21	**Parliament**					
...	37,026	...	(185)	36,841		The Senate	35,691	1,150	...	...	33,480
...	207,100	...	1,822	208,922		House of Commons	205,357	3,565	...	...	198,898
...	14,021	...	380	14,401		Library of Parliament	14,293	108	...	...	12,957
...	**258,147**	...	**2,017**	**260,164**		**Total Ministry**	**255,341**	**4,823**	...	...	**245,335**
					22	**Privy Council**					
...	53,373	8,920	(4)	62,289		Department	60,953	1,336	...	...	46,145
...	3,170	300	...	3,470		Canadian Intergovernmental Conference Secretariat	3,330	140	...	...	2,616
...	...	12,177	...	12,177		Canadian Transportation Accident Investigation and Safety Board	...	12,177	...	...	...
...	3,921	18,300	526	22,747		Chief Electoral Officer	22,586	161	...	...	102,569
...	12,269	...	494	12,763		Commissioner of Official Languages	12,713	50	...	...	11,539
...	9,515	...	185	9,700		Economic Council of Canada	9,690	10	...	...	9,598
...	229	183	...	412		Northern Pipeline Agency	202	210	...	...	213
...	9,687	...	441	10,128		Public Service Staff Relations Board	9,990	138	...	...	9,189
...	1,405	...	...	1,405		Security Intelligence Review Committee	1,399	6	...	...	1,373
...	**93,569**	**39,880**	**1,642**	**135,091**		**Total Ministry**	**120,863**	**14,228**	...	...	**183,242**

TABLE 1

General Summary
Budgetary (Expenditure) —*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available	As shown in										
from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					23	**Public Works**					
296,168	1,196,419	15,800	81,710	1,590,097		Department	1,195,470	20,958	...	373,669	1,236,023
...	1,800,392	(1)	...	1,800,392		Canada Mortgage and Housing Corporation	1,735,079	65,313	...	...	1,596,962
...	90,833	300	3,512	94,645		National Capital Commission	94,145	500	...	...	91,312
296,168	**3,087,644**	**16,100**	**85,222**	**3,485,134**		**Total Ministry**	**3,024,694**	**86,771**	**...**	**373,669**	**2,924,297**
					24	**Secretary of State**					
...	3,258,341	(99,283)	(4,425)	3,154,633		Department	3,150,768	3,865	...	...	3,323,659
...	9,964	...	...	9,964		Canadian Centre for Management Development	9,951	13	...	...	1,575
...	276,462	93,500	202	370,164		Ministry of State (Multiculturalism and Citizenship)	369,573	591	...	...	...
7,477	132,643	1,399	4,211	145,730		Public Service Commission	136,230	3,280	...	6,220	130,623
...	81,297	52	283	81,632		Social Sciences and Humanities Research Council	81,600	32	...	...	75,526
7,477	**3,758,707**	**(4,332)**	**271**	**3,762,123**		**Total Ministry**	**3,748,122**	**7,781**	**...**	**6,220**	**3,531,383**
					25	**Solicitor General**					
...	27,685	846	731	29,262		Department	28,759	503	...	...	28,311
...	157,305	8,112	...	165,417		Canadian Security Intelligence Service	163,893	1,524	...	...	157,821
...	837,334	5,200	57,143	899,677		Correctional Service	876,195	23,482	...	...	768,787
...	19,615	1,396	1,700	22,711		National Parole Board	22,565	146	...	...	18,804
...	1,055,716	18,792	(3,762)	1,070,746		Royal Canadian Mounted Police	1,067,277	3,469	...	...	1,034,516
...	1,068	...	...	1,068		Royal Canadian Mounted Police External Review Committee	1,010	58	...	...	917
...	3,036	490	...	3,526		Royal Canadian Mounted Police Public Complaints Commission	3,015	511	...	...	...
...	**2,101,759**	**34,836**	**55,812**	**2,192,407**		**Total Ministry**	**2,162,714**	**29,693**	**...**	**...**	**2,009,156**
204,760	**598,169**	**24,207**	**8,200**	**835,336**	26	**Supply and Services**	**628,553**	**4,247**	**...**	**202,536**	**582,251**
					27	**Transport**					
263,921	2,388,967	45,650	105,433	2,803,971		Department	2,472,548	29,040	(20,074)	322,457	2,302,531
...	17,651	...	...	17,651		Canadian Aviation Safety Board	17,369	282	...	...	16,920
...	1,119	...	...	1,119		Civil Aviation Tribunal	888	231	...	...	845
...	4,758	1,000	...	5,758		Grain Transportation Agency Administrator	4,098	1,660	...	...	7,495
...	685,401	89,836	(18,217)	757,020		National Transportation Agency	754,161	2,859	...	...	987,379
263,921	**3,097,896**	**136,486**	**87,216**	**3,585,519**		**Total Ministry**	**3,249,064**	**34,072**	**(20,074)**	**322,457**	**3,315,170**

					28	**Treasury Board**					
...	985,753	377,820	(633,970)	729,603		Secretariat	487,123	242,480	...	...	332,998
...	14,725	1,207	50	15,982		Comptroller General	15,952	30	...	...	12,576
...	**1,000,478**	**379,027**	**(633,920)**	**745,585**		**Total Ministry**	**503,075**	**242,510**	...	...	**345,574**
...	**1,711,603**	**20,000**	**19,147**	**1,750,750**	29	**Veterans Affairs**	**1,710,646**	**40,104**	...	...	**1,615,369**
...	**287,389**	...	**(4,563)**	**282,826**	30	**Western Economic Diversification**	**137,468**	**145,358**	...	...	**98,163**
1,244,247	**130,988,107**	**3,369,444**	**125,247**	**135,727,045**		**Total Government**	**131,945,022**	**2,558,380**	**(131,213)**	**1,354,856**	**122,063,716**

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[1] Less than $500.

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)

Table 2 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available	As shown in									Available	
from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	for use in subsequent years	Used in the previous year
					2	**Agriculture**					
226,752	...	...	...	226,752		Canadian Dairy Commission	(25,485)	...	...	252,237	61,652
60,000	...	...	...	60,000		Canadian Livestock Feed Board	...	...	...	60,000	...
922,093	...	...	15,706,001	16,628,094		Farm Credit Corporation	(104,469)	...	...	16,732,563	(229,546)
1,208,845	...	...	**15,706,001**	**16,914,846**		**Total Ministry**	**(129,954)**	...	...	**17,044,800**	**(167,894)**
...	**10,000**	...	...	**10,000**	3	**Atlantic Canada Opportunities Agency**	**1,797**	**8,203**	...	...	**1,944**
40,000	**10**	...	...	**40,010**	4	**Communications**	...	**10**	...	**40,000**	**4**
13,131	...	**9,700**	**(9,700)**	**13,131**	6	**Employment and Immigration**	**12,197**	...	...	**934**	**9,168**
					7	**Energy, Mines and Resources**					
...	71,785	...	...	71,785		Department	56,577	15,208	...	...	...
3,857,728	...	...	...	3,857,728		Petro-Canada	...	...	...	3,857,728	...
3,857,728	**71,785**	...	...	**3,929,513**		**Total Ministry**	**56,577**	**15,208**	...	**3,857,728**	...
					9	**External Affairs**					
41,448	30,000	...	(6,480)	64,968		Department	2,248	...	...	62,720	33
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
2,137,440	18,000	(1)	213,334	2,368,774		Canadian International Development Agency	269,738	80	...	2,098,956	275,090
9,446,435	64,000	...	(1,963,579)	7,546,856		Export Development Corporation	184,413	...	...	7,362,443	8,484
11,635,323	**112,000**	(1)	**(1,756,725)**	**9,990,598**		**Total Ministry**	**456,399**	**80**	...	**9,534,119**	**283,607**
					10	**Finance**					
3,395,411	96,050	...	92,688	3,584,149		Department	273,999	3,613	...	3,306,537	266,430
1,305,000	...	...	...	1,305,000		Canada Deposit Insurance Corporation	(320,000)	...	...	1,625,000	361,335
227,067	...	...	986,849	1,213,916		Privatization and Regulatory Affairs	(25,389)	...	...	1,239,305	(23,645)
4,927,478	**96,050**	...	**1,079,537**	**6,103,065**		**Total Ministry**	**(71,390)**	**3,613**	...	**6,170,842**	**604,120**

					11	**Fisheries and Oceans**					
150	...	...	...	150		Department	...	...	...	150	...
9,000	...	...	...	9,000		Canadian Saltfish Corporation	3,000	...	...	6,000	12,150
13,500	...	...	...	13,500		Freshwater Fish Marketing Corporation	5,656	...	...	7,844	11,300
22,650	**...**	**...**	**...**	**22,650**		**Total Ministry**	**8,656**	**...**	**...**	**13,994**	**23,450**
55,558	**18,322**	**2,700**	**(6,000)**	**70,580**	**14**	**Indian Affairs and Northern Development**	**4,662**	(1)	**...**	**65,918**	**36,511**
					15	**Industry, Science and Technology**					
1,948	800	...	...	2,748		Department	...	800	...	1,948	...
9,000	...	...	...	9,000		Cape Breton Development Corporation	(33,963)	...	...	42,963	19,082
1,021,770	...	...	(259,326)	762,444		Federal Business Development Bank	...	...	...	762,444	...
420,000	...	...	...	420,000		Canada Post Corporation	...	...	...	420,000	80,000
1,452,718	**800**	**...**	**(259,326)**	**1,194,192**		**Total Ministry**	**(33,963)**	**800**	**...**	**1,227,355**	**99,082**
...	**...**	**...**	**...**	**...**	**17**	**Labour**	**...**	**...**	**...**	**...**	**2,080**
42,376	**...**	**20,000**	**...**	**62,376**	**18**	**National Defence**	**4,071**	**...**	**...**	**58,305**	**1,812**
					23	**Public Works**					
4,434,707	(151,100)	...	151,100	4,434,707		Canada Mortgage and Housing Corporation	140,500	...	...	4,294,207	151,500
4,434,707	**(151,100)**	**...**	**151,100**	**4,434,707**		**Total Ministry**	**140,500**	**...**	**...**	**4,294,207**	**151,500**
					25	**Solicitor General**					
37	...	...	...	37		Correctional Service	2	...	...	35	(3)
37	**...**	**...**	**...**	**37**		**Total Ministry**	**2**	**...**	**...**	**35**	**(3)**
					26	**Supply and Services**					
...	...	40,000	...	40,000		Department	40,000	...	...	...	16,600
33,765	...	...	...	33,765		Royal Canadian Mint	(2,673)	...	...	36,438	(7,989)
33,765	**...**	**40,000**	**...**	**73,765**		**Total Ministry**	**37,327**	**...**	**...**	**36,438**	**8,611**
					27	**Transport**					
20,000	17,260	...	...	37,260		Department	17,260	...	...	20,000	1,000
1,041,068	...	...	(1,041,068)	...		Air Canada	...	...	...	...	...
1,061,068	**17,260**	**...**	**(1,041,068)**	**37,260**		**Total Ministry**	**17,260**	**...**	**...**	**20,000**	**1,000**
513,455	**...**	**...**	**...**	**513,455**	**29**	**Veterans Affairs**	**(16,878)**	**...**	**...**	**530,333**	**(20,201)**
29,298,839	**175,127**	**72,400**	**13,863,819**	**43,410,185**		**Total Government**	**487,263**	**27,914**	**...**	**42,895,008**	**1,034,791**

[1] Less than $500.

TABLE 3

General Summary
Voted and Statutory Authorities

Table 3 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available	As shown in									Available	
from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	for use in subsequent years	Used in the previous year
					2	**Agriculture**					
20,893	1,679,637	494,158	11,593	2,206,281		Budgetary—Voted	2,002,233	183,155	...	20,893	1,749,049
4,133	691,149	691,000	(260,487)	1,125,795		Statutory	521,045	600,000	...	4,750	1,412,429
25,026	**2,370,786**	**1,185,158**	**(248,894)**	**3,332,076**			**2,523,278**	**783,155**	**...**	**25,643**	**3,161,478**
1,208,845	**...**	**...**	**15,706,001**	**16,914,846**		**Non-budgetary—Statutory**	**(129,954)**	**...**	**...**	**17,044,800**	**(167,894)**

					3	**Atlantic Canada Opportunities Agency**					
...	373,238	...	...	373,238		Budgetary—Voted	315,548	57,690	...	...	230,750
...	6,078	5,000	(1,591)	9,487		Statutory	9,487	...	...	...	4,106
...	379,316	5,000	(1,591)	382,725			325,035	57,690	...	...	234,856
...	10,000	...	...	10,000		**Non-budgetary—Voted**	1,797	8,203	...	...	1,944
					4	**Communications**					
1,651	1,806,925	60,278	5,796	1,874,650		Budgetary—Voted	1,859,361	13,333	...	1,956	1,727,436
21,042	31,774	...	10,638	63,454		Statutory	28,337	...	...	35,117	27,709
22,693	1,838,699	60,278	16,434	1,938,104			1,887,698	13,333	...	37,073	1,755,145
...	10	...	...	10		Non-budgetary—Voted	...	10	...	...	4
40,000	...	...	...	40,000		Statutory	...	...	...	40,000	...
40,000	10	...	...	40,010			...	10	...	40,000	4
					5	**Consumer and Corporate Affairs**					
...	143,120	6,687	5,990	155,797		Budgetary—Voted	152,544	3,253	...	...	136,291
...	39,690	...	295	39,985		Statutory	39,985	...	...	...	39,433
...	182,810	6,687	6,285	195,782			192,529	3,253	...	...	175,724
					6	**Employment and Immigration**					
...	1,882,234	22,339	232,642	2,137,215		Budgetary—Voted	2,008,674	128,541	...	...	1,838,530
...	3,080,792	(107,000)	(167,678)	2,806,114		Statutory	2,806,114	...	...	...	2,784,943
...	4,963,026	(84,661)	64,964	4,943,329			4,814,788	128,541	...	...	4,623,473
13,131	...	9,700	(9,700)	13,131		**Non-budgetary—Statutory**	12,197	...	...	934	9,168
					7	**Energy, Mines and Resources**					
...	1,191,458	89,932	(2,336)	1,279,054		Budgetary—Voted	1,080,085	198,969	...	...	1,408,409
255,707	172,421	...	378,313	806,441		Statutory	77,017	500,671	...	228,753	106,251
255,707	1,363,879	89,932	375,977	2,085,495			1,157,102	699,640	...	228,753	1,514,660
...	71,785	...	...	71,785		Non-budgetary—Voted	56,577	15,208	...	...	...
3,857,728	...	...	...	3,857,728		Statutory	...	...	...	3,857,728	...
3,857,728	71,785	...	...	3,929,513			56,577	15,208	...	3,857,728	...
					8	**Environment**					
...	810,120	54,679	23,421	888,220		Budgetary—Voted	871,375	16,845	...	...	763,909
...	60,996	...	(1,042)	59,954		Statutory	59,954	...	...	...	62,932
...	871,116	54,679	22,379	948,174			931,329	16,845	...	...	826,841

TABLE 3

General Summary
Voted and Statutory Authorities —*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					9	**External Affairs**					
...	3,052,199	56,565	14,421	3,123,185		Budgetary—Voted	3,075,296	47,889	...	...	3,171,060
14,487	256,234	23,000	633,547	927,268		Statutory	912,887	...	...	14,381	319,846
14,487	**3,308,433**	**79,565**	**647,968**	**4,050,453**			**3,988,183**	**47,889**	**...**	**14,381**	**3,490,906**
1,515,664	28,000	(2)	223,940	1,767,604		Non-budgetary—Voted	254,868	80	...	1,512,656	254,450
10,119,659	84,000	...	(1,980,665)	8,222,994		Statutory	201,531	...	...	8,021,463	29,157
11,635,323	**112,000**	(2)	**(1,756,725)**	**9,990,598**			**456,399**	**80**	**...**	**9,534,119**	**283,607**
					10	**Finance**					
...	116,599	35,988	3,412	155,999		Budgetary—Voted	152,649	3,350	...	...	107,923
113,157	46,950,120	986,000	(441,032)	47,608,245		Statutory	47,498,442	...	...	109,803	40,940,047
113,157	**47,066,719**	**1,021,988**	**(437,620)**	**47,764,244**			**47,651,091**	**3,350**	**...**	**109,803**	**41,047,970**
222,567	25,550	...	146,381	394,498		Non-budgetary—Voted	224,121	2,029	...	168,348	238,543
4,704,911	70,500	...	933,156	5,708,567		Statutory	(295,511)	1,584	...	6,002,494	365,577
4,927,478	**96,050**	**...**	**1,079,537**	**6,103,065**			**(71,390)**	**3,613**	**...**	**6,170,842**	**604,120**
					11	**Fisheries and Oceans**					
...	679,205	(2)	15,060	694,265		Budgetary—Voted	687,373	6,892	...	...	658,751
...	40,855	...	(491)	40,364		Statutory	40,364	...	...	...	40,210
...	**720,060**	(2)	**14,569**	**734,629**			**727,737**	**6,892**	**...**	**...**	**698,961**
22,650	**...**	**...**	**...**	**22,650**		**Non-budgetary—Voted**	**8,656**	**...**	**...**	**13,994**	**23,450**
					12	**Forestry**					
...	198,486	24,511	2,584	225,581		Budgetary—Voted	224,748	833	...	...	247,829
...	8,452	...	(44)	8,408		Statutory	8,408	...	...	...	8,595
...	**206,938**	**24,511**	**2,540**	**233,989**			**233,156**	**833**	**...**	**...**	**256,424**

					13	**Governor General**					
...	8,234	1,067	703	10,004		**Budgetary—Voted**	9,752	252	...	...	7,946
...	1,091	...	(14)	1,077		**Statutory**	1,077	...	...	...	987
...	**9,325**	**1,067**	**689**	**11,081**			**10,829**	**252**	**...**	**...**	**8,933**
					14	**Indian Affairs and Northern Development**					
337	3,304,704	32,830	10,014	3,347,885		**Budgetary—Voted**	3,339,203	8,345	...	337	3,006,956
34,114	34,683	...	(1,144)	67,653		**Statutory**	33,669	...	...	33,984	79,261
34,451	**3,339,387**	**32,830**	**8,870**	**3,415,538**			**3,372,872**	**8,345**	**...**	**34,321**	**3,086,217**
55,558	16,870	2,700	(6,000)	69,128		**Non-budgetary—Voted**	3,210	(2)	...	65,918	17,420
...	1,452	...	...	1,452		**Statutory**	1,452	...	...	...	19,091
55,558	**18,322**	**2,700**	**(6,000)**	**70,580**			**4,662**	(2)	**...**	**65,918**	**36,511**
					15	**Industry, Science and Technology**					
...	2,511,865	96,119	45,798	2,653,782		**Budgetary—Voted**	2,548,877	104,905	...	...	2,448,863
6,400	106,809	...	(11,358)	101,851		**Statutory**	101,851	...	...	...	125,006
6,400	**2,618,674**	**96,119**	**34,440**	**2,755,633**			**2,650,728**	**104,905**	**...**	**...**	**2,573,869**
10,948	800	...	...	11,748		**Non-budgetary—Voted**	(33,963)	800	...	44,911	19,082
1,441,770	...	...	(259,326)	1,182,444		**Statutory**	...	...	...	1,182,444	80,000
1,452,718	**800**	**...**	**(259,326)**	**1,194,192**			**(33,963)**	**800**	**...**	**1,227,355**	**99,082**
					16	**Justice**					
...	418,735	31,468	2,758	452,961		**Budgetary—Voted**	444,021	8,940	...	...	412,275
...	162,996	...	(125)	162,871		**Statutory**	162,871	...	...	...	150,387
...	**581,731**	**31,468**	**2,633**	**615,832**			**606,892**	**8,940**	**...**	**...**	**562,662**
					17	**Labour**					
...	78,126	50,723	2,935	131,784		**Budgetary—Voted**	106,708	25,076	...	...	77,651
...	140,158	...	1,153	141,311		**Statutory**	141,311	...	...	...	149,285
...	**218,284**	**50,723**	**4,088**	**273,095**			**248,019**	**25,076**	**...**	**...**	**226,936**
...	...	...	...	...		**Non-budgetary—Statutory**	...	...	...	...	**2,080**
					18	**National Defence**					
...	10,403,107	101,924	(3,484)	10,501,547		**Budgetary—Voted**	10,611,328	1,358	(111,139)	...	10,246,559
...	955,657	...	15,864	971,521		**Statutory**	971,522	(1)	...	...	921,663
...	**11,358,764**	**101,924**	**12,380**	**11,473,068**			**11,582,850**	**1,357**	**(111,139)**	**...**	**11,168,222**
42,376	**...**	**20,000**	**...**	**62,376**		**Non-budgetary—Voted**	**4,071**	**...**	**...**	**58,305**	**1,812**

TABLE 3

General Summary
Voted and Statutory Authorities —*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available	As shown in										
from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers [(1)]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					19	**National Health and Welfare**					
...	1,408,815	2,801	31,244	1,442,860		Budgetary—Voted	1,436,030	6,830	...	...	1,267,472
...	30,708,396	(174,900)	(127,429)	30,406,067		Statutory	30,406,067	...	...	...	29,120,651
...	**32,117,211**	**(172,099)**	**(96,185)**	**31,848,927**			**31,842,097**	**6,830**	**...**	**...**	**30,388,123**
					20	**National Revenue**					
...	1,312,002	138,071	76,852	1,526,925		Budgetary—Voted	1,495,258	31,667	...	...	1,249,710
...	165,586	...	(2,575)	163,011		Statutory	163,011	...	...	...	162,666
...	**1,477,588**	**138,071**	**74,277**	**1,689,936**			**1,658,269**	**31,667**	**...**	**...**	**1,412,376**
					21	**Parliament**					
...	181,421	...	380	181,801		Budgetary—Voted	176,978	4,823	...	...	170,826
...	76,726	...	1,637	78,363		Statutory	78,363	...	...	...	74,509
...	**258,147**	**...**	**2,017**	**260,164**			**255,341**	**4,823**	**...**	**...**	**245,335**
					22	**Privy Council**					
...	83,975	21,580	1,119	106,674		Budgetary—Voted	92,446	14,228	...	...	74,587
...	9,594	18,300	523	28,417		Statutory	28,417	...	...	...	108,655
...	**93,569**	**39,880**	**1,642**	**135,091**			**120,863**	**14,228**	**...**	**...**	**183,242**
					23	**Public Works**					
...	2,773,265	16,100	19,880	2,809,245		Budgetary—Voted	2,722,474	86,771	...	...	2,564,298
296,168	314,379	...	65,342	675,889		Statutory	302,220	...	...	373,669	359,999
296,168	**3,087,644**	**16,100**	**85,222**	**3,485,134**			**3,024,694**	**86,771**	**...**	**373,669**	**2,924,297**
...	...	...	...	...		Non-budgetary—Voted	...	...	...	...	3,600
4,434,707	(151,100)	...	151,100	4,434,707		Statutory	140,500	...	...	4,294,207	147,900
4,434,707	**(151,100)**	**...**	**151,100**	**4,434,707**			**140,500**	**...**	**...**	**4,294,207**	**151,500**

					24	**Secretary of State**					
...	1,040,780	96,668	7,264	1,144,712		Budgetary—Voted	1,136,931	7,781	...	...	880,580
7,477	2,717,927	(101,000)	(6,993)	2,617,411		Statutory	2,611,191	...	...	6,220	2,650,803
7,477	**3,758,707**	**(4,332)**	**271**	3,762,123			**3,748,122**	**7,781**	**...**	**6,220**	**3,531,383**
					25	**Solicitor General**					
...	1,848,244	34,836	83,390	1,966,470		Budgetary—Voted	1,936,777	29,693	...	...	1,757,693
...	253,515	...	(27,578)	225,937		Statutory	225,937	...	...	...	251,463
...	**2,101,759**	**34,836**	**55,812**	**2,192,407**			**2,162,714**	**29,693**	**...**	**...**	**2,009,156**
37	**...**	**...**	**...**	**37**		**Non-budgetary—Voted**	**2**	**...**	**...**	**35**	**(3)**
					26	**Supply and Services**					
...	263,205	7,882	10,353	281,440		Budgetary—Voted	277,193	4,247	...	...	258,763
204,760	334,964	16,325	(2,153)	553,896		Statutory	351,360	...	...	202,536	323,488
204,760	**598,169**	**24,207**	**8,200**	835,336			628,553	**4,247**	**...**	**202,536**	**582,251**
33,765	**...**	**40,000**	**...**	73,765		**Non-budgetary—Statutory**	37,327	**...**	**...**	**36,438**	**8,611**
					27	**Transport**					
...	2,415,881	28,100	43,769	2,487,750		Budgetary—Voted	2,473,752	34,072	(20,074)	...	2,311,408
263,921	682,015	108,386	43,447	1,097,769		Statutory	775,312	...	...	322,457	1,003,762
263,921	**3,097,896**	**136,486**	**87,216**	3,585,519			3,249,064	**34,072**	**(20,074)**	**322,457**	**3,315,170**
...	17,260	...	...	17,260		Non-budgetary—Voted	17,260	...	...	...	1,000
1,061,068	...	...	(1,041,068)	20,000		Statutory	...	...	...	20,000	...
1,061,068	**17,260**	**...**	**(1,041,068)**	**37,260**			**17,260**	**...**	**...**	**20,000**	**1,000**
					28	**Treasury Board**					
...	992,067	379,027	(666,439)	704,655		Budgetary—Voted	462,145	242,510	...	...	351,992
...	8,411	...	32,519	40,930		Statutory	40,930	...	...	...	(6,418)
...	**1,000,478**	**379,027**	**(633,920)**	745,585			503,075	**242,510**	**...**	**...**	**345,574**
					29	**Veterans Affairs**					
...	1,691,102	20,000	18,049	1,729,151		Budgetary—Voted	1,689,047	40,104	...	...	1,594,531
...	20,501	...	1,098	21,599		Statutory	21,599	...	...	...	20,838
...	**1,711,603**	**20,000**	**19,147**	1,750,750			1,710,646	**40,104**	**...**	**...**	**1,615,369**
513,455	**...**	**...**	**...**	513,455		**Non-budgetary—Statutory**	(16,878)	**...**	**...**	**530,333**	**(20,201)**

TABLE 3

General Summary
Voted and Statutory Authorities —*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					30	Western Economic Diversification					
...	270,761	...	...	270,761		Budgetary—Voted	125,403	145,358	...	...	84,630
...	16,628	...	(4,563)	12,065		Statutory	12,065	...	...	...	13,533
...	**287,389**	...	**(4,563)**	282,826			137,468	**145,358**	...	...	**98,163**
						Total Government					
22,881	**42,939,510**	1,904,333	(2,832)	44,863,892		Budgetary—Voted	43,514,209	1,457,710	(131,213)	23,186	40,806,677
1,221,366	**88,048,597**	1,465,111	128,079	90,863,153		Statutory	88,430,813	1,100,670	...	1,331,670	81,257,039
1,244,247	**130,988,107**	**3,369,444**	**125,247**	135,727,045			131,945,022	**2,558,380**	(131,213)	**1,354,856**	**122,063,716**
1,869,800	170,275	22,700	364,321	2,427,096		Non-budgetary—Voted	536,599	26,330	...	1,864,167	561,302
27,429,039	4,852	49,700	13,499,498	40,983,089		Statutory	(49,336)	1,584	...	41,030,841	473,489
29,298,839	**175,127**	**72,400**	**13,863,819**	43,410,185			487,263	**27,914**	...	**42,895,008**	**1,034,791**
1,892,681	43,109,785	1,927,033	361,489	47,290,988		Voted	44,050,808	1,484,040	(131,213)	1,887,353	41,367,979
28,650,405	**88,053,449**	1,514,811	13,627,577	131,846,242		Statutory	88,381,477	1,102,254	...	42,362,511	81,730,528
30,543,086	**131,163,234**	**3,441,844**	**13,989,066**	179,137,230		Total Government	132,432,285	**2,586,294**	(131,213)	**44,249,864**	**123,098,507**

[1] These adjustments and transfers include items such as:
a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Payables at Year End (PAYE);
b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried foward to reflect authorities available; and,
c) adjustments to authorities granted in statutes other than appropriation acts.

[2] Less than $500.

TABLE 4

General Summary
Expenditure by Type

Table 4 presents expenditure by type for each ministry. Total net expenditure by type is segregated into expenditure with outside parties and expenditure internal to the Government. In addition, total expenditure with outside parties is presented on both a gross and net basis. The difference between gross and net expenditure with outside parties is revenue credited to appropriations from outside parties and revenue of the consolidated Crown corporations credited to expenditure.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as a reporting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament. Revenue of consolidated Crown corporations credited to expenditure represents the gross revenue of such corporations.

The "Total expenditure" column of this table presents the total expenditure reported for each ministry in the ministerial sections of this volume.

The last part of this table reconciles total expenditure reported by ministries with expenditure reported in the audited Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the consolidated Crown corporations, the provision for valuation, and the elimination of expenditure internal to the Government. "Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

		Major transfer and subsidy payments			Other program expenditures						
Section	Department or agency	To persons	To other levels of government	Total	Defence	External affairs and aid	Other	Total	Total program expenditures	Public debt	Total expenditure
2	Agriculture										
	Department	...	...	...	...	...	2,501,119	2,501,119	2,501,119	...	2,501,119
	Canadian Dairy Commission	...	...	...	...	...	3,874	3,874	3,874	...	3,874
	Canadian Livestock Feed Board	...	...	...	...	...	18,285	18,285	18,285	...	18,285
	Total Ministry	...	...	...	...	...	**2,523,278**	**2,523,278**	**2,523,278**	...	2,523,278
3	Atlantic Canada Opportunities Agency										
	Department	...	...	...	...	...	317,735	317,735	317,735	...	317,735
	Enterprise Cape Breton Corporation	...	...	...	...	...	7,300	7,300	7,300	...	7,300
	Total Ministry	...	...	...	...	...	**325,035**	**325,035**	**325,035**	...	325,035

TABLE 4

General Summary
Expenditure by Type—*Continued*
(in thousands of dollars)

		Major transfer and subsidy payments			Other program expenditures						
Section	Department or agency	To persons	To other levels of government	Total	Defence	External affairs and aid	Other	Total	Total program expenditures	Public debt	Total expenditure
4	**Communications**										
	Department	...	...	...	...	...	314,424	314,424	314,424	...	314,424
	Canada Council	...	...	...	...	...	103,503	103,503	103,503	...	103,503
	Canadian Broadcasting Corporation	...	...	...	...	...	981,375	981,375	981,375	...	981,375
	Canadian Film Development Corporation	...	...	...	...	...	145,595	145,595	145,595	...	145,595
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	31,101	31,101	31,101	...	31,101
	National Archives of Canada	...	...	...	...	...	61,284	61,284	61,284	...	61,284
	National Arts Centre Corporation	...	...	...	...	...	17,891	17,891	17,891	...	17,891
	National Film Board	...	...	...	...	...	71,275	71,275	71,275	...	71,275
	National Library	...	...	...	...	...	38,550	38,550	38,550	...	38,550
	National Museums of Canada	...	...	...	...	...	122,700	122,700	122,700	...	122,700
	Total Ministry	...	...	...	...	...	**1,887,698**	**1,887,698**	**1,887,698**	...	**1,887,698**
5	**Consumer and Corporate Affairs**										
	Department	...	...	...	...	...	177,892	177,892	177,892	...	177,892
	Competition Tribunal	...	...	...	...	...	1,245	1,245	1,245	...	1,245
	Copyright Board	...	...	...	...	...	843	843	843	...	843
	Hazardous Materials Information Review Commission	...	...	...	...	...	1,328	1,328	1,328	...	1,328
	Patented Medicine Prices Review Board	...	...	...	...	...	2,590	2,590	2,590	...	2,590
	Procurement Review Board	...	...	...	...	...	1,067	1,067	1,067	...	1,067
	Standards Council of Canada	...	...	...	...	...	7,564	7,564	7,564	...	7,564
	Total Ministry	...	...	...	...	...	**192,529**	**192,529**	**192,529**	...	**192,529**
6	**Employment and Immigration**										
	Department/Commission	...	...	...	...	...	4,755,796	4,755,796	4,755,796	...	4,755,796
	Advisory Council on the Status of Women	...	...	...	...	...	3,384	3,384	3,384	...	3,384
	Immigration and Refugee Board of Canada	...	...	...	...	...	51,957	51,957	51,957	...	51,957
	Status of Women—Office of the Co-ordinator	...	...	...	...	...	3,651	3,651	3,651	...	3,651
	Total Ministry	...	...	...	...	...	**4,814,788**	**4,814,788**	**4,814,788**	...	**4,814,788**

7	**Energy, Mines and Resources**										
	Department	...	...	...	...	...	850,039	850,039	850,039	...	850,039
	Atomic Energy Control Board	...	...	...	...	...	28,542	28,542	28,542	...	28,542
	Atomic Energy of Canada Limited	...	...	...	...	...	205,640	205,640	205,640	...	205,640
	National Energy Board	...	...	...	...	...	23,581	23,581	23,581	...	23,581
	Petro-Canada International Assistance Corporation	...	...	...	...	49,300	...	49,300	49,300	...	49,300
	Total Ministry	...	...	...	...	**49,300**	**1,107,802**	**1,157,102**	**1,157,102**	...	**1,157,102**
8	**Environment**	...	...	...	...	...	**931,329**	**931,329**	**931,329**	...	**931,329**
9	**External Affairs**										
	Department	...	...	...	...	1,057,037	14,311	1,071,348	1,071,348	...	1,071,348
	Canadian Commercial Corporation	...	...	...	...	...	17,089	17,089	17,089	...	17,089
	Canadian Institute for International Peace and Security	...	...	...	...	5,000	...	5,000	5,000	...	5,000
	Canadian International Development Agency	...	...	...	...	2,659,278	...	2,659,278	2,659,278	...	2,659,278
	Canadian Secretariat	...	...	...	...	1,030	...	1,030	1,030	...	1,030
	Export Development Corporation	...	...	...	...	...	110,845	110,845	110,845	...	110,845
	International Centre for Ocean Development	...	...	...	...	10,100	...	10,100	10,100	...	10,100
	International Development Research Centre	...	...	...	...	108,500	...	108,500	108,500	...	108,500
	International Joint Commission	...	...	...	...	4,993	...	4,993	4,993	...	4,993
	Total Ministry	...	...	...	...	**3,845,938**	**142,245**	**3,988,183**	**3,988,183**	...	**3,988,183**
10	**Finance**										
	Department	...	8,128,200	8,128,200	...	336,000	172,509	508,509	8,636,709	38,937,257	47,573,966
	Auditor General	...	...	...	...	...	52,614	52,614	52,614	...	52,614
	Canadian International Trade Tribunal	...	...	...	...	...	9,708	9,708	9,708	...	9,708
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	6,249	6,249	6,249	...	6,249
	Privatization and Regulatory Affairs	...	...	...	...	...	8,554	8,554	8,554	...	8,554
	Total Ministry	...	**8,128,200**	**8,128,200**	...	**336,000**	**249,634**	**585,634**	**8,713,834**	**38,937,257**	**47,651,091**
11	**Fisheries and Oceans**	...	...	...	...	...	**727,737**	**727,737**	**727,737**	...	**727,737**
12	**Forestry**	...	...	...	...	...	**233,156**	**233,156**	**233,156**	...	**233,156**
13	**Governor General**	...	...	...	...	...	**10,829**	**10,829**	**10,829**	...	**10,829**
14	**Indian Affairs and Northern Development**	...	...	...	...	...	**3,372,872**	**3,372,872**	**3,372,872**	...	**3,372,872**

TABLE 4

General Summary
Expenditure by Type—*Continued*
(in thousands of dollars)

		Major transfer and subsidy payments			Other program expenditures						
Section	Department or agency	To persons	To other levels of government	Total	Defence	External affairs and aid	Other	Total	Total program expenditures	Public debt	Total expenditure
15	**Industry, Science and Technology**										
	Department	...	...	...	...	...	1,170,920	1,170,920	1,170,920	...	1,170,920
	Canadian Space Agency	...	...	...	...	...	54,617	54,617	54,617	...	54,617
	Cape Breton Development Corporation	...	...	...	...	...	53,963	53,963	53,963	...	53,963
	Federal Business Development Bank	...	...	...	...	...	34,189	34,189	34,189	...	34,189
	Investment Canada	...	...	...	...	...	9,509	9,509	9,509	...	9,509
	National Research Council of Canada	...	...	...	...	...	503,086	503,086	503,086	...	503,086
	Natural Sciences and Engineering Research Council	...	...	...	...	...	391,995	391,995	391,995	...	391,995
	Science Council of Canada	...	...	...	...	...	3,040	3,040	3,040	...	3,040
	Statistics Canada	...	...	...	...	...	244,909	244,909	244,909	...	244,909
	Canada Post Corporation	...	...	...	...	...	184,500	184,500	184,500	...	184,500
	Total Ministry	...	...	...	...	...	**2,650,728**	**2,650,728**	**2,650,728**	...	**2,650,728**
16	**Justice**										
	Department	...	...	...	...	...	398,519	398,519	398,519	...	398,519
	Canadian Human Rights Commission	...	...	...	...	...	14,027	14,027	14,027	...	14,027
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	147,190	147,190	147,190	...	147,190
	Federal Court of Canada	...	...	...	...	...	15,977	15,977	15,977	...	15,977
	Law Reform Commission of Canada	...	...	...	...	...	4,764	4,764	4,764	...	4,764
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	5,751	5,751	5,751	...	5,751
	Supreme Court of Canada	...	...	...	...	...	13,199	13,199	13,199	...	13,199
	Tax Court of Canada	...	...	...	...	...	7,465	7,465	7,465	...	7,465
	Total Ministry	...	...	...	...	...	**606,892**	**606,892**	**606,892**	...	**606,892**
17	**Labour**										
	Department	...	...	...	...	...	231,082	231,082	231,082	...	231,082
	Canada Labour Relations Board	...	...	...	...	...	8,336	8,336	8,336	...	8,336
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	8,601	8,601	8,601	...	8,601
	Total Ministry	...	...	...	...	...	**248,019**	**248,019**	**248,019**	...	**248,019**

18	**National Defence**										
	Department	...	...	...	11,559,776	...	...	11,559,776	11,559,776	...	11,559,776
	Emergency Preparedness Canada	...	...	...	23,074	...	...	23,074	23,074	...	23,074
	Total Ministry	...	...	...	**11,582,850**	...	...	**11,582,850**	**11,582,850**	...	**11,582,850**
19	**National Health and Welfare**										
	Department	18,807,237	11,548,393	30,355,630	...	...	1,284,044	1,284,044	31,639,674	...	31,639,674
	Medical Research Council	...	...	...	...	...	202,423	202,423	202,423	...	202,423
	Total Ministry	**18,807,237**	**11,548,393**	**30,355,630**	...	...	**1,486,467**	**1,486,467**	**31,842,097**	...	**31,842,097**
20	**National Revenue**										
	Customs and Excise	...	...	...	...	...	607,819	607,819	607,819	...	607,819
	Taxation	...	...	...	...	...	1,050,450	1,050,450	1,050,450	...	1,050,450
	Total Ministry	...	...	...	...	...	**1,658,269**	**1,658,269**	**1,658,269**	...	**1,658,269**
21	**Parliament**										
	The Senate	...	...	...	...	...	35,691	35,691	35,691	...	35,691
	House of Commons	...	...	...	...	...	205,357	205,357	205,357	...	205,357
	Library of Parliament	...	...	...	...	...	14,293	14,293	14,293	...	14,293
	Total Ministry	...	...	...	...	...	**255,341**	**255,341**	**255,341**	...	**255,341**
22	**Privy Council**										
	Department	...	...	...	...	...	60,953	60,953	60,953	...	60,953
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	3,330	3,330	3,330	...	3,330
	Chief Electoral Officer	...	...	...	...	...	22,586	22,586	22,586	...	22,586
	Commissioner of Official Languages	...	...	...	...	...	12,713	12,713	12,713	...	12,713
	Economic Council of Canada	...	...	...	...	...	9,690	9,690	9,690	...	9,690
	Northern Pipeline Agency	...	...	...	...	...	202	202	202	...	202
	Public Service Staff Relations Board	...	...	...	...	...	9,990	9,990	9,990	...	9,990
	Security Intelligence Review Committee	...	...	...	...	...	1,399	1,399	1,399	...	1,399
	Total Ministry	...	...	...	...	...	**120,863**	**120,863**	**120,863**	...	**120,863**
23	**Public Works**										
	Department	...	284,137	284,137	...	...	911,333	911,333	1,195,470	...	1,195,470
	Canada Mortgage and Housing Corporation	...	...	...	...	...	1,735,079	1,735,079	1,735,079	...	1,735,079
	National Capital Commission	...	...	...	...	...	94,145	94,145	94,145	...	94,145
	Total Ministry	...	**284,137**	**284,137**	...	...	**2,740,557**	**2,740,557**	**3,024,694**	...	**3,024,694**

TABLE 4

General Summary
Expenditure by Type—*Continued*
(in thousands of dollars)

		Major transfer and subsidy payments			Other program expenditures						
Section	Department or agency	To persons	To other levels of government	Total	Defence	External affairs and aid	Other	Total	Total program expenditures	Public debt	Total expenditure
24	**Secretary of State**										
	Department	...	2,166,079	2,166,079	...	...	984,689	984,689	3,150,768	...	3,150,768
	Canadian Centre for Management Development	...	...	...	...	...	9,951	9,951	9,951	...	9,951
	Ministry of State (Multiculturalism and Citizenship)	...	...	...	...	...	369,573	369,573	369,573	...	369,573
	Public Service Commission	...	...	...	...	...	136,230	136,230	136,230	...	136,230
	Social Sciences and Humanities Research Council	...	...	...	...	...	81,600	81,600	81,600	...	81,600
	Total Ministry	**...**	**2,166,079**	**2,166,079**	**...**	**...**	**1,582,043**	**1,582,043**	**3,748,122**	**...**	**3,748,122**
25	**Solicitor General**										
	Department	...	...	...	...	...	28,759	28,759	28,759	...	28,759
	Canadian Security Intelligence Service	...	...	...	...	...	163,893	163,893	163,893	...	163,893
	Correctional Service	...	...	...	...	...	876,195	876,195	876,195	...	876,195
	National Parole Board	...	...	...	...	...	22,565	22,565	22,565	...	22,565
	Royal Canadian Mounted Police	...	...	...	...	...	1,067,277	1,067,277	1,067,277	...	1,067,277
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	1,010	1,010	1,010	...	1,010
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	3,015	3,015	3,015	...	3,015
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**2,162,714**	**2,162,714**	**2,162,714**	**...**	**2,162,714**
26	**Supply and Services**	**...**	**319,088**	**319,088**	**...**	**...**	**309,465**	**309,465**	**628,553**	**...**	**628,553**
27	**Transport**										
	Department	...	...	...	...	...	2,472,548	2,472,548	2,472,548	...	2,472,548
	Canadian Aviation Safety Board	...	...	...	...	...	17,369	17,369	17,369	...	17,369
	Civil Aviation Tribunal	...	...	...	...	...	888	888	888	...	888
	Grain Transportation Agency Administrator	...	...	...	...	...	4,098	4,098	4,098	...	4,098
	National Transportation Agency	...	...	...	...	...	754,161	754,161	754,161	...	754,161
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**3,249,064**	**3,249,064**	**3,249,064**	**...**	**3,249,064**

28	**Treasury Board**										
	Secretariat	...	...	...	...	...	487,123	487,123	487,123	...	487,123
	Comptroller General	...	...	...	...	...	15,952	15,952	15,952	...	15,952
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**503,075**	**503,075**	**503,075**	**...**	**503,075**
29	**Veterans Affairs**	**1,710,646**	**...**	**1,710,646**	**...**	**...**	**...**	**...**	**1,710,646**	**...**	**1,710,646**
30	**Western Economic Diversification**	**...**	**...**	**...**	**...**	**...**	**137,468**	**137,468**	**137,468**	**...**	**137,468**
	Total ministerial expenditure	**20,517,883**	**22,445,897**	**42,963,780**	**11,582,850**	**4,231,238**	**34,229,897**	**50,043,985**	**93,007,765**	**38,937,257**	**131,945,022**
	Consolidated specified purpose accounts—										
	Unemployment Insurance Account—										
	Unemployment insurance benefits	11,690,216	...	11,690,216	...	...	...	...	11,690,216	...	11,690,216
	Administration expenses	...	...	...	...	...	1,082,559	1,082,559	1,082,559	...	1,082,559
	Reversal of Government's contributions to the Account	...	...	...	...	...	(2,674,456)	(2,674,456)	(2,674,456)	...	(2,674,456)
	Reversal of Government's contributions as employer to the Account	(2,737)	...	(2,737)	(91,001)	(6,301)	(166,972)	(264,274)	(267,011)	...	(267,011)
	Interest credited to the Account	...	...	...	...	...	...	...	...	(91,076)	(91,076)
	Western Grain Stabilization Account—										
	Reversal of the Government's contribution to the Account	...	...	...	...	...	(233,951)	(233,951)	(233,951)	...	(233,951)
	Payments made to producers	...	...	...	...	...	645	645	645	...	645
	Interest credited to the Account	...	...	...	...	...	...	...	...	(2,371)	(2,371)
	Crop Reinsurance Fund—										
	Payments made to provinces	...	...	...	...	...	96,421	96,421	96,421	...	96,421
	Agricultural Commodities Stabilization Accounts—										
	Reversal of the Government's contribution to the Accounts	...	...	...	...	...	(127,577)	(127,577)	(127,577)	...	(127,577)
	Payments made to producers	...	...	...	...	...	553,139	553,139	553,139	...	553,139
	Interest credited to the Accounts	...	...	...	...	...	...	...	...	(7,458)	(7,458)
	Environmental Studies Research Funds	...	...	...	...	...	282	282	282	...	282
	Insurance Accounts	...	...	...	...	...	9,975	9,975	9,975	...	9,975
	Other Specified Purpose Accounts	...	...	...	...	...	3,746	3,746	3,746	...	3,746
	Interest credited to the accounts	...	...	...	...	...	...	...	...	(16,099)	(16,099)
	Sub-total	11,687,479	...	11,687,479	(91,001)	(6,301)	(1,456,189)	(1,553,491)	10,133,988	(117,004)	10,016,984
	Provision for valuation	4,000	326,000	330,000	20,000	(448,000)	813,000	385,000	715,000	...	715,000
	Consolidated Crown corporations[1]	...	...	...	(529)	10,071	202,715	212,257	212,257	...	212,257
	Total consolidated accounts and provision	**11,691,479**	**326,000**	**12,017,479**	**(71,530)**	**(444,230)**	**(440,474)**	**(956,234)**	**11,061,245**	**(117,004)**	**10,944,241**

TABLE 4

General Summary
Expenditure by Type—*Concluded*
(in thousands of dollars)

		Major transfer and subsidy payments			Other program expenditures						
Section	Department or agency	To persons	To other levels of government	Total	Defence	External affairs and aid	Other	Total	Total program expenditures	Public debt	Total expenditure
	Total net expenditure	**32,209,362**	**22,771,897**	**54,981,259**	**11,511,320**	**3,787,008**	**33,789,423**	**49,087,751**	**104,069,010**	**38,820,253**	**142,889,263**
	Expenditure internal to the Government	...	...	...	(58,909)	(3,069)	(123,962)	(185,940)	(185,940)	(2)	(185,942)
	Total net expenditure with outside parties	**32,209,362**	**22,771,897**	**54,981,259**	**11,452,411**	**3,783,939**	**33,665,461**	**48,901,811**	**103,883,070**	**38,820,251**	**142,703,321**
	Revenue credited to appropriations from outside parties	...	...	...	347,000	29,738	2,086,712	2,463,450	2,463,450	...	2,463,450
	Revenue of consolidated Crown corporations credited to expenditure[1]	...	...	...	957	9,925	977,032	987,914	987,914	...	987,914
	Total revenue credited to expenditure	...	...	...	347,957	39,663	3,063,744	3,451,364	3,451,364	...	3,451,364
	Total gross expenditure with outside parties	**32,209,362**	**22,771,897**	**54,981,259**	**11,800,368**	**3,823,602**	**36,729,205**	**52,353,175**	**107,334,434**	**38,820,251**	**146,154,685**

[1] Details can be found in Section 5 of Volume I (Table 5.1).

TABLE 5

General Summary
Expenditure by Standard Object

Table 5 presents expenditure by standard object for each ministry. The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government. Total expenditure is presented on both a gross and net basis. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure. The table also segregates expenditure with outside parties and expenditure internal to the Government.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as a reporting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue, where authority has been granted by Parliament, and revenue of consolidated Crown corporations credited to expenditure. Revenue of consolidated Crown corporations credited to expenditure represents the gross revenue of such corporations.

"Total gross expenditure" before consolidated specified purpose accounts, provision and consolidated Crown corporations, represents the total of expenditure charged to standard objects 1 to 12 inclusively. "Total net expenditure" represents the result of total gross expenditure less total revenue credited to appropriations as reported in the accounts of Canada and revenue of consolidated Crown corporations credited to expenditure. "Total net expenditure" before consolidated specified purpose accounts, provision and consolidated Crown corporations, discloses the total expenditure reported for each ministry in the ministerial sections of this volume.

The last part of this table reconciles total expenditure reported by ministries with expenditure reported in the audited Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the consolidated Crown corporations and the elimination of expenditure internal to the Government. "Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

															Less: revenue credited to expenditure(7)				
																Internal to the Government			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services(2) (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works(3) (8)	Construction and/or acquisition of machinery and equipment(3) (9)	Transfer payments(4) (10)	Public debt charges(5) (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	From outside parties (13)	Revenue (16)	*Less*: Revenue and other recoveries included in (16)(6)	Total	Total net expenditure
2	Agriculture Department	548,145	38,262	6,879	55,701	6,886	19,486	52,796	42,379	36,518	1,474,665	...	235,054	2,516,771	15,652	...	...	15,652	2,501,119
	Canadian Dairy Commission	2,782	248	129	182	348	17	82	...	86	...	...	(1)	3,874	...	...	...	...	3,874
	Canadian Livestock Feed Board	1,098	194	44	39	100	6	62	...	6	16,730	...	6	18,285	...	...	...	...	18,285
	Total Ministry	**552,025**	**38,704**	**7,052**	**55,922**	**7,334**	**19,509**	**52,940**	**42,379**	**36,610**	**1,491,395**	**...**	**235,060**	2,538,930	**15,652**	**...**	**...**	**15,652**	2,523,278

TABLE 5

General Summary
Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to expenditure[7]				Total net expenditure
															From outside parties (13)	Internal to the Government		Total	
																Revenue (16)	*Less*: Revenue and other recoveries included in (16)[6]		
3	**Atlantic Canada Opportunities Agency**																		
	Department	19,043	3,713	1,137	11,863	902	86	657	...	1,829	278,501	...	4	317,735	...	430	430	...	317,735
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	7,300	7,300	...	...	...	...	7,300
	Total Ministry	**19,043**	**3,713**	**1,137**	**11,863**	**902**	**86**	**657**	...	**1,829**	**278,501**	...	**7,304**	**325,035**	...	**430**	**430**	...	**325,035**
4	**Communications**																		
	Department	128,333	193,074	4,168	20,198	3,968	4,705	8,627	3,016	12,310	88,611	...	57,403	524,413	17,341	196,930	4,282	209,989	314,424
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	103,503	103,503	...	...	...	...	103,503
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	981,375	981,375	...	...	...	...	981,375
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	145,595	145,595	...	...	...	...	145,595
	Canadian Radio-television and Telecommunications Commission	23,664	1,367	1,698	2,005	261	236	529	...	1,317	...	...	24	31,101	...	238	238	...	31,101
	National Archives of Canada	36,800	2,177	1,170	8,138	325	2,449	2,104	...	4,887	2,091	...	1,143	61,284	...	36	36	...	61,284
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	17,891	17,891	...	...	...	...	17,891
	National Film Board	40,955	4,807	14,634	2,414	9,667	958	4,684	...	3,278	574	...	346	82,317	8,148	2,894	...	11,042	71,275
	National Library	24,018	1,217	631	7,316	289	296	3,677	...	1,044	49	...	13	38,550	...	1,122	1,122	...	38,550
	National Museums of Canada	56,193	4,006	3,475	27,473	688	3,205	12,077	14,356	4,668	1	...	194	126,336	3,546	276	186	3,636	122,700
	Total Ministry	**309,963**	**206,648**	**25,776**	**67,544**	**15,198**	**11,849**	**31,698**	**17,372**	**27,504**	**91,326**	...	**1,307,487**	**2,112,365**	**29,035**	**201,496**	**5,864**	**224,667**	**1,887,698**
5	**Consumer and Corporate Affairs**																		
	Department	112,544	9,472	2,793	11,944	895	2,575	4,324	...	6,064	26,801	...	480	177,892	...	245	245	...	177,892
	Competition Tribunal	580	55	116	328	65	23	38	...	38	...	...	2	1,245	...	(3)	(3)	...	1,245
	Copyright Board	276	90	74	209	55	(1)	37	...	102	...	...	(1)	843	...	...	...	...	843
	Hazardous Materials Information Review Commission	827	91	40	216	10	46	43	...	55	...	...	(1)	1,328	...	...	...	...	1,328

	Patented Medicine Prices Review Board	1,366	120	100	794	23	20	96	...	66	...	...	5	2,590	...	2	2	...	2,590
	Procurement Review Board	565	38	43	176	8	47	56	...	134	...	...	(1)	1,067	...	...	...	...	1,067
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	7,564	7,564	...	...	...	...	7,564
	Total Ministry	**116,158**	**9,866**	**3,166**	**13,667**	**1,056**	**2,711**	**4,594**	**...**	**6,459**	**26,801**	**...**	**8,051**	**192,529**	**...**	**244**	**244**	**...**	**192,529**
6	**Employment and Immigration**																		
	Department/Commission	1,081,754	106,321	26,211	142,380	97,960	13,606	21,910	...	29,564	1,900,355	...	2,425,806	5,845,867	...	1,093,075	3,004	1,090,071	4,755,796
	Advisory Council on the Status of Women	1,977	443	305	464	43	13	51	...	88	...	...	...	3,384	...	...	...	...	3,384
	Immigration and Refugee Board of Canada	37,322	4,250	521	5,387	673	435	961	...	2,363	...	...	45	51,957	...	...	...	...	51,957
	Status of Women--Office of the Co-ordinator	2,404	217	279	607	41	4	92	...	7	...	...	(1)	3,651	...	...	...	...	3,651
	Total Ministry	**1,123,457**	**111,231**	**27,316**	**148,838**	**98,717**	**14,058**	**23,014**	**...**	**32,022**	**1,900,355**	**...**	**2,425,851**	**5,904,859**	**...**	**1,093,075**	**3,004**	**1,090,071**	**4,814,788**
7	**Energy, Mines and Resources**																		
	Department	256,817	23,044	10,295	84,670	9,925	18,119	27,574	6,155	42,705	375,724	...	608	855,636	844	17,104	12,351	5,597	850,039
	Atomic Energy Control Board	17,411	1,992	325	5,273	132	283	667	...	2,300	157	...	2	28,542	...	166	166	...	28,542
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	205,640	205,640	...	...	...	...	205,640
	National Energy Board	18,878	1,195	160	1,056	651	458	465	...	705	...	...	13	23,581	...	71	71	...	23,581
	Petro-Canada International Assistance Corporation	...	...	...	...	...	...	...	...	...	...	...	49,300	49,300	...	...	...	...	49,300
	Total Ministry	**293,106**	**26,231**	**10,780**	**90,999**	**10,708**	**18,860**	**28,706**	**6,155**	**45,710**	**375,881**	**...**	**255,563**	**1,162,699**	**844**	**17,341**	**12,588**	**5,597**	**1,157,102**
8	**Environment**	**500,482**	**61,102**	**18,303**	**134,320**	**33,001**	**30,677**	**57,155**	**42,445**	**61,664**	**29,632**	**...**	**1,586**	**970,367**	**...**	**39,643**	**605**	**39,038**	**931,329**
9	**External Affairs**																		
	Department	399,741	106,284	15,443	83,411	91,275	30,245	36,572	27,345	64,171	222,622	...	24,427	1,101,536	29,738	5,864	5,414	30,188	1,071,348
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	17,089	17,089	...	...	...	...	17,089
	Canadian Institute for International Peace and Security	...	...	...	...	...	...	...	...	...	...	...	5,000	5,000	...	...	...	...	5,000
	Canadian International Development Agency	65,188	10,190	1,904	24,994	2,225	1,022	1,788	...	3,785	1,900,371	...	647,811	2,659,278	...	...	...	...	2,659,278
	Canadian Secretariat	457	102	9	212	7	(1)	55	...	181	...	...	7	1,030	...	...	...	...	1,030
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	110,845	110,845	...	...	...	...	110,845

TABLE 5

General Summary
Expenditure by Standard Object—*Continued*
(in thousands of dollars)

															Less: revenue credited to expenditure(7)				
																Internal to the Government			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services(2) (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works(3) (8)	Construction and/or acquisition of machinery and equipment(3) (9)	Transfer payments(4) (10)	Public debt charges(5) (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	From outside parties (13)	Revenue (16)	*Less*: Revenue and other recoveries included in (16)(8)	Total	Total net expenditure
	International Centre for Ocean Development	...	...	...	...	...	...	...	...	...	...	...	10,100	10,100	...	...	...	...	10,100
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	108,500	108,500	...	...	...	...	108,500
	International Joint Commission	2,583	582	202	1,060	326	34	88	...	102	...	...	16	4,993	...	2	2	...	4,993
	Total Ministry	**467,969**	**117,158**	**17,558**	**109,677**	**93,833**	**31,301**	**38,503**	**27,345**	**68,239**	**2,122,993**	...	**923,795**	4,018,371	**29,738**	**5,866**	**5,416**	**30,188**	**3,988,183**
10	Finance																		
	Department	43,395	7,047	19,172	10,231	1,857	1,927	74,559	...	11,126	8,464,200	38,937,257	9,100	47,579,871	...	24,726	18,821	5,905	47,573,966
	Auditor General	37,088	3,656	348	7,117	272	522	772	...	2,340	481	...	18	52,614	...	655	655	...	52,614
	Canadian International Trade Tribunal	6,521	530	180	1,264	92	54	208	...	856	...	...	3	9,708	...	24	24	...	9,708
	Office of the Superintendent of Financial Institutions	21,943	1,574	771	13,611	100	301	394	...	630	...	...	7	39,331	33,082	...	...	33,082	6,249
	Privatization and Regulatory Affairs	4,498	122	156	3,223	31	9	75	...	107	...	...	333	8,554	...	453	453	...	8,554
	Total Ministry	**113,445**	**12,929**	**20,627**	**35,446**	**2,352**	**2,813**	**76,008**	...	**15,059**	**8,464,681**	**38,937,257**	**9,461**	47,690,078	**33,082**	**25,858**	**19,953**	**38,987**	**47,651,091**
11	Fisheries and Oceans	**318,427**	**34,682**	**4,285**	**77,969**	**28,477**	**40,977**	**49,002**	**96,370**	**59,163**	**13,210**	...	**5,175**	727,737	...	**(1,882)**	**(1,882)**	...	727,737
12	Forestry	**71,097**	**7,254**	**2,286**	**11,614**	**647**	**1,575**	**6,200**	**2,288**	**5,659**	**125,129**	...	**53**	233,802	...	**646**	...	**646**	**233,156**
13	Governor General	**6,402**	**1,089**	**298**	**781**	**193**	**25**	**1,562**	...	**467**	**12**	...	(1)	10,829	...	**289**	**289**	...	**10,829**
14	Indian Affairs and Northern Development	**223,140**	**28,546**	**3,181**	**65,524**	**12,219**	**6,909**	**13,610**	**23,119**	**7,284**	**2,974,525**	...	**14,815**	3,372,872	...	**(2,159)**	**(2,159)**	...	**3,372,872**
15	Industry, Science and Technology																		
	Department	141,425	17,003	34,005	45,674	2,228	2,633	4,224	...	8,441	913,866	...	1,421	1,170,920	...	5,088	5,088	...	1,170,920
	Canadian Space Agency	5,731	767	314	20,670	125	312	633	...	1,035	25,005	...	25	54,617	...	2	2	...	54,617
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	53,963	53,963	...	...	...	...	53,963

	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	34,189	34,189	...	...	...	...	34,189
	Investment Canada	6,855	448	147	1,012	141	233	357	...	313	...	...	3	9,509	...	...	...	...	9,509
	National Research Council of Canada	185,657	16,710	5,968	34,431	10,073	12,762	39,048	4,476	99,611	117,074	...	(38)	525,772	18,650	22,448	18,412	22,686	503,086
	Natural Sciences and Engineering Research Council	8,226	2,607	967	2,772	569	467	257	...	780	375,350	...	(1)	391,995	...	72	72	...	391,995
	Science Council of Canada	2,095	365	156	250	29	23	68	...	54	...	...	(1)	3,040	...	530	530	...	3,040
	Statistics Canada	219,124	14,220	5,519	10,283	6,910	2,882	5,826	...	7,696	11	...	17	272,488	11,945	15,716	82	27,579	244,909
	Canada Post Corporation	...	184,500	...	...	...	...	...	...	...	...	...	...	184,500	...	...	...	...	184,500
	Total Ministry	**569,113**	**236,620**	**47,076**	**115,092**	**20,075**	**19,312**	**50,413**	**4,476**	**117,930**	**1,431,306**	...	**89,580**	**2,700,993**	**30,595**	**43,856**	**24,186**	**50,265**	**2,650,728**
16	Justice																		
	Department	99,299	7,214	2,468	13,958	707	1,047	2,586	...	3,722	267,352	...	166	398,519	...	8,897	8,897	...	398,519
	Canadian Human Rights Commission	10,170	951	311	1,456	98	119	306	...	614	...	...	2	14,027	...	...	...	...	14,027
	Commissioner for Federal Judicial Affairs	113,866	7,753	377	1,860	42	76	108	...	197	20,977	...	1,934	147,190	...	...	...	...	147,190
	Federal Court of Canada	10,635	948	3	1,181	128	258	1,114	...	1,708	...	...	2	15,977	...	134	134	...	15,977
	Law Reform Commission of Canada	2,014	424	212	1,714	47	21	150	...	182	...	...	(1)	4,764	...	...	...	...	4,764
	Offices of the Information and Privacy Commissioners of Canada	4,448	258	64	736	13	11	68	...	132	...	...	21	5,751	...	...	...	...	5,751
	Supreme Court of Canada	7,459	1,026	391	824	131	392	1,237	...	854	883	...	2	13,199	...	28	28	...	13,199
	Tax Court of Canada	3,503	551	9	1,035	48	901	309	...	1,109	...	...	...	7,465	...	...	...	...	7,465
	Total Ministry	**251,394**	**19,125**	**3,835**	**22,764**	**1,214**	**2,825**	**5,878**	...	**8,518**	**289,212**	...	**2,127**	**606,892**	...	**9,059**	**9,059**	...	**606,892**
17	Labour																		
	Department	108,932	4,520	1,761	16,913	223	749	1,785	...	3,328	128,688	...	1,177	268,076	36,519	1,110	635	36,994	231,082
	Canada Labour Relations Board	6,286	874	80	509	190	78	150	...	146	...	...	23	8,336	...	...	...	...	8,336
	Canadian Centre for Occupational Health and Safety	6,905	969	664	491	64	202	296	...	201	...	...	...	9,792	1,104	87	...	1,191	8,601
	Total Ministry	**122,123**	**6,363**	**2,505**	**17,913**	**477**	**1,029**	**2,231**	...	**3,675**	**128,688**	...	**1,200**	**286,204**	**37,623**	**1,197**	**635**	**38,185**	**248,019**
18	National Defence																		
	Department	5,243,311	563,445	31,831	741,038	85,466	801,779	1,314,873	299,448	2,209,122	569,434	...	61,464	11,921,211	347,000	14,435	...	361,435	11,559,776
	Emergency Preparedness Canada	5,607	2,514	586	2,186	77	305	274	45	1,202	10,248	...	30	23,074	...	...	...	...	23,074
	Total Ministry	**5,248,918**	**565,959**	**32,417**	**743,224**	**85,543**	**802,084**	**1,315,147**	**299,493**	**2,210,324**	**579,682**	...	**61,494**	**11,944,285**	**347,000**	**14,435**	...	**361,435**	**11,582,850**

TABLE 5

General Summary
Expenditure by Standard Object—*Continued*
(in thousands of dollars)

															Less: revenue credited to expenditure(7)				
																Internal to the Government			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services(2) (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works(3) (8)	Construction and/or acquisition of machinery and equipment(3) (9)	Transfer payments(4) (10)	Public debt charges(5) (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	From outside parties (13)	Revenue (16)	*Less*: Revenue and other recoveries included in (16)(6)	Total	Total net expenditure
19	National Health and Welfare																		
	Department	428,457	105,375	21,869	173,971	6,088	9,853	116,906	26,155	27,174	30,779,093	...	1,883	31,696,824	57,150	687	687	57,150	31,639,674
	Medical Research Council	2,849	1,102	352	446	19	76	147	...	93	197,339	...	...	202,423	...	2	2	...	202,423
	Total Ministry	**431,306**	**106,477**	**22,221**	**174,417**	**6,107**	**9,929**	**117,053**	**26,155**	**27,267**	**30,976,432**	...	**1,883**	31,899,247	**57,150**	**689**	**689**	**57,150**	**31,842,097**
20	National Revenue																		
	Customs and Excise	461,853	34,816	6,771	48,653	3,305	7,725	11,104	2,329	30,662	...	...	601	607,819	...	104,843	104,843	...	607,819
	Taxation	896,097	85,418	49,987	31,436	9,014	12,064	15,725	5	38,158	95	...	364	1,138,363	47,678	42,399	2,164	87,913	1,050,450
	Total Ministry	**1,357,950**	**120,234**	**56,758**	**80,089**	**12,319**	**19,789**	**26,829**	**2,334**	**68,820**	**95**	...	**965**	1,746,182	**47,678**	**147,242**	**107,007**	**87,913**	**1,658,269**
21	Parliament																		
	The Senate	23,670	3,671	1,661	2,633	796	473	692	25	1,127	923	...	...	35,691	...	125	125	...	35,691
	House of Commons	145,677	22,523	11,222	5,897	3,679	3,207	7,178	...	4,009	1,672	...	293	205,357	...	198	198	...	205,357
	Library of Parliament	11,743	216	27	791	236	28	948	...	304	...	...	...	14,293	...	(18)	(18)	...	14,293
	Total Ministry	**181,090**	**26,410**	**12,930**	**9,321**	**4,711**	**3,708**	**8,818**	**25**	**5,440**	**2,595**	...	**293**	255,341	...	**305**	**305**	...	**255,341**
22	Privy Council																		
	Department	36,467	4,615	1,983	10,398	958	897	1,930	...	3,250	65	...	390	60,953	...	2,943	2,943	...	60,953
	Canadian Intergovernmental Conference Secretariat	1,057	669	116	767	610	9	65	...	34	...	...	3	3,330	...	(1)	(1)	...	3,330
	Chief Electoral Officer	4,155	604	842	2,321	73	133	635	...	168	13,612	...	43	22,586	...	15	15	...	22,586
	Commissioner of Official Languages	8,968	728	1,193	943	73	157	252	...	400	...	...	(1)	12,713	...	541	541	...	12,713
	Economic Council of Canada	7,533	369	196	912	147	77	191	...	264	...	...	1	9,690	...	69	69	...	9,690
	Northern Pipeline Agency	80	4	4	98	15	(1)	1	...	...	...	...	...	202	...	(1)	(1)	...	202
	Public Service Staff Relations Board	7,736	543	224	624	242	89	171	...	361	...	...	...	9,990	...	84	84	...	9,990
	Security Intelligence Review Committee	658	138	37	455	8	5	21	...	77	...	...	(1)	1,399	...	...	...	...	1,399
	Total Ministry	**66,654**	**7,670**	**4,595**	**16,518**	**2,126**	**1,367**	**3,266**	...	**4,554**	**13,677**	...	**436**	**120,863**	...	**3,652**	**3,652**	...	**120,863**

23	**Public Works**																		
	Department	405,498	33,317	6,537	467,666	523,975	323,856	185,543	589,940	26,574	308,949	...	624,547	3,496,402	295,963	2,019,855	14,886	2,300,932	1,195,470
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,735,079	1,735,079	...	...	...	...	1,735,079
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	94,145	94,145	...	...	...	...	94,145
	Total Ministry	**405,498**	**33,317**	**6,537**	**467,666**	**523,975**	**323,856**	**185,543**	**589,940**	**26,574**	**308,949**	...	**2,453,771**	**5,325,626**	**295,963**	**2,019,855**	**14,886**	**2,300,932**	**3,024,694**
24	**Secretary of State**																		
	Department	133,087	9,746	9,254	36,265	950	2,142	4,304	...	7,884	2,947,060	...	76	3,150,768	...	1,484	1,484	...	3,150,768
	Canadian Centre for Management Development	5,631	355	312	1,973	102	46	281	...	1,097	150	...	4	9,951	...	533	533	...	9,951
	Ministry of State (Multiculturalism and Citizenship)	13,329	2,011	3,069	5,799	158	116	641	...	691	79,778	...	263,981	369,573	...	...	...	...	369,573
	Public Service Commission	117,175	6,678	4,510	6,579	3,583	1,083	1,949	...	3,112	...	...	2,677	147,346	552	13,479	2,915	11,116	136,230
	Social Sciences and Humanities Research Council	4,764	588	192	441	84	126	114	...	711	74,580	...	(1)	81,600	...	101	101	...	81,600
	Total Ministry	**273,986**	**19,378**	**17,337**	**51,057**	**4,877**	**3,513**	**7,289**	...	**13,495**	**3,101,568**	...	**266,738**	**3,759,238**	**552**	**15,597**	**5,033**	**11,116**	**3,748,122**
25	**Solicitor General**																		
	Department	15,610	1,881	634	4,181	253	239	563	...	1,314	4,038	...	46	28,759	...	342	342	...	28,759
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	163,893	163,893	...	209	209	...	163,893
	Correctional Service	529,959	23,103	679	121,673	2,127	10,895	79,375	58,294	19,873	14,003	...	16,214	876,195	...	10,703	10,703	...	876,195
	National Parole Board	18,473	2,323	267	676	52	191	275	...	301	...	...	7	22,565	...	...	...	...	22,565
	Royal Canadian Mounted Police	1,093,376	106,918	841	82,993	27,595	37,308	72,282	44,343	61,200	33,822	...	20,024	1,580,702	508,691	6,479	1,745	513,425	1,067,277
	Royal Canadian Mounted Police External Review Committee	670	70	25	175	8	4	27	...	31	...	...	(1)	1,010	...	...	...	...	1,010
	Royal Canadian Mounted Police Public Complaints Commission	1,403	233	117	864	22	36	95	...	245	...	...	(1)	3,015	...	...	...	...	3,015
	Total Ministry	**1,659,491**	**134,528**	**2,563**	**210,562**	**30,057**	**48,673**	**152,617**	**102,637**	**82,964**	**51,863**	...	**200,184**	2,676,139	**508,691**	**17,733**	**12,999**	**513,425**	2,162,714
26	**Supply and Services**	**438,529**	**126,754**	**111,810**	**126,888**	**50,583**	**10,596**	**147,249**	...	**21,331**	**321,699**	...	**113,724**	1,469,163	**22,045**	**838,425**	**19,860**	**840,610**	628,553
27	**Transport**																		
	Department	1,093,417	127,342	17,383	371,707	17,597	156,701	155,214	153,772	271,156	251,337	...	1,011,599	3,627,225	1,007,802	149,195	2,320	1,154,677	2,472,548
	Canadian Aviation Safety Board	12,144	1,599	269	1,549	116	322	449	...	916	...	...	5	17,369	...	46	46	...	17,369
	Civil Aviation Tribunal	509	130	6	187	4	14	37	...	...	...	...	1	888	...	...	...	...	888
	Grain Transportation Agency Administrator	1,642	332	127	270	49	44	54	...	79	1,501	...	(1)	4,098	...	(1)	(1)	...	4,098
	National Transportation Agency	30,017	2,358	424	1,844	148	479	840	...	1,353	716,689	...	9	754,161	...	39	39	...	754,161
	Total Ministry	**1,137,729**	**131,761**	**18,209**	**375,557**	**17,914**	**157,560**	**156,594**	**153,772**	**273,504**	**969,527**	...	**1,011,614**	4,403,741	**1,007,802**	**149,280**	**2,405**	**1,154,677**	3,249,064

TABLE 5

General Summary
Expenditure by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services(2) (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works(3) (8)	Construction and/or acquisition of machinery and equipment(3) (9)	Transfer payments(4) (10)	Public debt charges(5) (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to expenditure(7) From outside parties (13)	Less: revenue credited to expenditure(7) Internal to the Government Revenue (16)	Less: revenue credited to expenditure(7) Internal to the Government *Less*: Revenue and other recoveries included in (16)(6)	Less: revenue credited to expenditure(7) Total	Total net expenditure
28	**Treasury Board**																		
	Secretariat	505,767	1,605	2,602	9,860	57	274	473	...	3,368	396	...	6,131	530,533	...	46,034	2,624	43,410	487,123
	Comptroller General	11,634	207	872	1,487	88	68	122	...	531	...	...	943	15,952	...	740	740	...	15,952
	Total Ministry	**517,401**	**1,812**	**3,474**	**11,347**	**145**	**342**	**595**	...	**3,899**	**396**	...	**7,074**	546,485	...	**46,774**	**3,364**	**43,410**	**503,075**
29	**Veterans Affairs**	**170,112**	**21,786**	**1,498**	**183,400**	**4,863**	**5,125**	**36,268**	...	**2,929**	**1,282,931**	...	**2,608**	1,710,646	...	**16**	**16**	...	**1,710,646**
30	**Western Economic Diversification**	**18,666**	**2,615**	**549**	**5,820**	**203**	**272**	**428**	...	**1,381**	**107,534**	...	**9**	137,468	...	**1,648**	**1,648**	...	**137,468**
	SUMMARY																		
	Total ministerial expenditure	**16,964,680**	**2,219,882**	**486,070**	**3,435,799**	**1,069,026**	**1,591,330**	**2,599,867**	**1,436,305**	**3,240,274**	**57,460,595**	**38,937,257**	**9,407,901**	138,848,986	**2,463,450**	**4,690,610**	**250,096**	**6,903,964**	131,945,022
	Consolidated specified purpose accounts—																		
	Unemployment Insurance Account	(267,0[illegible])	...	...	...	...	...	...	...	...	11,439,203	(91,076)	(2,423,443)	8,657,673	...	1,082,559	...	1,082,559	9,740,232
	Western Grain Stabilization Account	...	...	...	...	...	...	...	...	...	645	(2,371)	(233,951)	(235,677)	...	...	...	...	(235,677)
	Crop Reinsurance Fund	...	...	...	...	...	...	...	...	...	96,421	...	...	96,421	...	...	...	...	96,421
	Agricultural Commodities Stabilization Accounts	...	...	...	...	...	...	...	...	...	553,139	(7,458)	(127,577)	418,104	...	...	...	...	418,104
	Other	...	...	...	...	...	...	...	...	...	...	(16,099)	14,003	(2,096)	...	...	...	...	(2,096)
	Sub-total	(267,011)	...	...	...	...	...	...	...	...	12,089,408	(117,004)	(2,770,968)	8,934,425	...	1,082,559	...	1,082,559	10,016,984
	Provision for valuation	...	...	...	...	...	...	...	...	...	...	...	**715,000**	**715,000**	...	...	...	...	**715,000**

Consolidated Crown corporations[8]																		
Net expenditure	...	...	...	...	...	...	...	...	...	...	...	212,257	212,257	...	...	...	...	212,257
Add: gross revenue	...	...	...	...	...	...	...	...	...	...	...	987,914	987,914	987,914	...	...	987,914	...
Total expenditure of consolidated Crown corporations[8]	...	...	...	...	...	...	...	...	...	...	...	**1,200,171**	1,200,171	**987,914**	...	...	**987,914**	212,257
Total expenditure	**16,697,669**	**2,219,882**	**486,070**	**3,435,799**	**1,069,026**	**1,591,330**	**2,599,867**	**1,436,305**	**3,240,274**	**69,550,303**	**38,820,253**	**8,552,104**	149,698,582	**3,451,364**	**3,608,051**	**250,096**	**6,809,319**	**142,889,263**
Expenditure internal to the Government (S.O.15):																		
-Credited to revenue (Tax revenue and S.O.14)	...	6,773	12,379	18,834	6,144	5,414	6,761	11,299	1,117	94,932	...	22,589	185,942	...	185,942	185,942	...	185,942
-Credited to appropriations	44,643	242,797	443,719	715,351	220,247	194,052	242,342	405,038	40,032	...	2	809,732	3,357,955	...	3,357,955	...	3,357,955	...
Total expenditure with outside parties	**16,653,026**	**1,970,312**	**29,972**	**2,701,614**	**842,635**	**1,391,864**	**2,350,764**	**1,019,968**	**3,199,125**	**69,455,371**	**38,820,251**	**7,719,783**	146,154,685	**3,451,364**	**64,154**	**64,154**	**3,451,364**	**142,703,321**

(1) Less than $500.
(2) Additional details are provided in Section 5 of Volume II (Part II).
(3) Additional details are provided in Section 6 of Volume II (Part II).
(4) Additional details are provided in Section 7 of Volume II (Part II).
(5) Additional details are provided in Section 8 of Volume II (Part II).
(6) Composed of tax and non-tax revenue (reporting objects 460 to 465 and 468 respectively) and recoveries of incremental expenditures from other appropriations (reporting object 360).
(7) Includes revenue credited to appropriations and gross revenue of consolidated Crown corporations.
(8) Details can be found in Section 5 of Volume I (Table 5.1).

TABLE 6

General Summary
Revenue by Main Classification

Table 6 presents revenue by main classification for each ministry on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations and revenue of consolidated Crown corporations. The table also segregates revenue from outside parties and revenue internal to the Government.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as a reporting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross revenue" column represents revenue from all sources, including revenue credited to appropriations and revenue of consolidated Crown corporations. The "Revenue internal to the Government" column represents the tax and non-tax revenue internal to the Government. The "Total net revenue" column represents tax and non-tax revenue from both external and internal sources, excluding revenue credited to appropriations and revenue of consolidated Crown corporations. This latter column discloses total ministerial revenue before consolidated accounts as reported in the "Revenue" statement in each ministerial section of this volume.

The last part of this table reconciles total revenue reported by ministries with revenue reported in the audited Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the revenue from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual of non-tax revenue and the elimination of revenue internal to the Government. "Total net revenue" represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[(1)]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
2	**Agriculture**																
	Department	...	399,128	53,724	3,242	25,107	8,138	...	...	34,415	523,754	523,754	15,652	...	15,652	539,406	...
	Canadian Dairy Commission	...	...	...	...	4	...	...	...	...	4	4	...	...	...	4	...
	Canadian Livestock Feed Board	...	...	...	...	141	(1)	...	...	...	141	141	...	...	...	141	...
	Total Ministry	...	**399,128**	**53,724**	**3,242**	**25,252**	**8,138**	...	...	**34,415**	**523,899**	**523,899**	**15,652**	...	**15,652**	**539,551**	...
3	**Atlantic Canada Opportunities Agency**	...	**9,619**	**1,631**	...	**7,626**	...	...	...	**1**	**18,867**	**18,867**	...	...	...	**18,867**	**5**

4	**Communications**																
	Department	...	1,201	2,006	85,986	791	33	...	...	3,102	93,119	93,119	17,341	192,648	209,989	303,108	3,239
	Canadian Radio-television and Telecommunications Commission	...	...	...	61,170	19	...	...	...	43	61,232	61,232	...	...	...	61,232	...
	National Archives of Canada	...	...	160	...	178	...	...	...	2	340	340	...	...	...	340	36
	National Film Board	...	...	...	...	...	...	...	...	...	...	...	8,148	2,894	11,042	11,042	1,122
	National Library	...	...	1,806	...	132	...	...	...	7	1,945	1,945	...	...	...	1,945	...
	National Museums of Canada	...	...	5,873	...	878	...	...	...	1	6,752	6,752	3,546	90	3,636	10,388	118
	Total Ministry	...	1,201	9,845	147,156	1,998	33	...	...	3,155	163,388	163,388	29,035	195,632	224,667	388,055	4,515
5	**Consumer and Corporate Affairs**																
	Department	...	...	3	64,617	811	...	...	...	2,087	67,518	67,518	...	...	...	67,518	245
	Competition Tribunal	...	...	...	...	(2)	...	...	...	...	(2)	(2)	...	...	...	(2)	(2)
	Copyright Board	...	...	(1)	...	...	...	...	...	...	(1)	(1)	...	...	...	(1)	...
	Hazardous Materials Information Review Commission	...	...	249	...	18	...	...	...	...	267	267	...	...	...	267	...
	Patented Medicine Prices Review Board	...	...	...	...	33	...	...	...	...	33	33	...	...	...	33	2
	Total Ministry	...	...	252	64,617	860	...	...	...	2,087	67,816	67,816	...	...	...	67,816	245
6	**Employment and Immigration**																
	Department/Commission	...	420	23,406	...	15,955	...	...	...	7,664	47,445	47,445	...	1,090,071	1,090,071	1,137,516	1,144
	Immigration and Refugee Board of Canada	...	...	...	...	15	(1)	...	...	1	16	16	...	...	...	16	...
	Status of Women—Office of the Co-ordinator	...	...	...	...	5	...	...	...	(1)	5	5	...	...	...	5	...
	Total Ministry	...	420	23,406	...	15,975	(1)	...	...	7,665	47,466	47,466	...	1,090,071	1,090,071	1,137,537	1,144
7	**Energy, Mines and Resources**																
	Department	...	71,963	4,663	4,073	73,548	5,453	...	...	23,012	182,712	182,712	844	4,753	5,597	188,309	5,828
	Atomic Energy Control Board	...	...	(1)	2	61	...	...	...	(1)	63	63	...	...	...	63	3
	National Energy Board	...	...	142	...	6	1	...	...	72	221	221	...	...	...	221	71
	Total Ministry	...	71,963	4,805	4,075	73,615	5,454	...	...	23,084	182,996	182,996	844	4,753	5,597	188,593	5,902
8	**Environment**	...	...	6,622	36,470	3,327	2,344	...	...	765	49,528	49,528	...	39,038	39,038	88,566	112

TABLE 6

General Summary
Revenue by Main Classification—*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue									Total net revenue	Revenue credited to appropriations			Total gross revenue	Revenue internal to the Government
			Return on investments(2)	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue		From outside parties	Internal to the Government	Total		
9	**External Affairs**																
	Department	...	2,970	393	27,102	18,420	321	...	...	9,723	58,929	58,929	29,738	450	30,188	89,117	5,414
	Canadian International Development Agency	...	2,174	147	...	4,875	...	...	...	323	7,519	7,519	...	...	...	7,519	...
	Export Development Corporation	...	38,328	...	...	...	...	...	...	13,883	52,211	52,211	...	...	...	52,211	...
	International Joint Commission	...	...	...	...	8	...	...	...	446	454	454	...	...	...	454	2
	Total Ministry	...	**43,472**	**540**	**27,102**	**23,303**	**321**	...	...	**24,375**	**119,113**	**119,113**	**29,738**	**450**	**30,188**	**149,301**	**5,416**
10	**Finance**																
	Department	...	4,350,435	103	...	439	5	355,235	...	6,289	4,712,506	4,712,506	...	5,905	5,905	4,718,411	8,901
	Auditor General	...	...	358	...	99	...	...	...	22	479	479	...	...	...	479	143
	Canadian International Trade Tribunal	...	...	...	...	24	...	...	...	...	24	24	...	...	...	24	24
	Office of the Superintendent of Financial Institutions	1,479	...	...	...	33	...	...	...	...	33	1,512	33,082	...	33,082	34,594	...
	Privatization and Regulatory Affairs	...	20,472	(1)	...	217	147,264	...	...	6	167,959	167,959	...	...	...	167,959	...
	Total Ministry	**1,479**	**4,370,907**	**461**	...	**812**	**147,269**	**355,235**	...	**6,317**	**4,881,001**	**4,882,480**	**33,082**	**5,905**	**38,987**	**4,921,467**	**9,068**
11	**Fisheries and Oceans**	...	**6,735**	**822**	**23,326**	**2,022**	**2,514**	...	...	**8,153**	**43,572**	**43,572**	...	...	...	**43,572**	**489**
12	**Forestry**	...	...	(1)	**94**	**497**	**69**	...	...	**2**	**662**	**662**	...	**646**	**646**	**1,308**	...
13	**Governor General**	...	...	...	...	**34**	...	...	...	...	**34**	**34**	...	...	...	**34**	**34**
14	**Indian Affairs and Northern Development**	...	**15,325**	**1,301**	**24,769**	**10,975**	**1,016**	...	...	**319**	**53,705**	**53,705**	...	...	...	**53,705**	**484**

15	**Industry, Science and Technology**																
	Department	...	29,045	7,117	...	210,007	...	...	...	874	247,043	247,043	...	...	...	247,043	237
	Canadian Space Agency	...	...	...	...	...	...	...	...	1,343	1,343	1,343	...	...	...	1,343	...
	Investment Canada	...	...	(1)	...	60	...	...	...	...	60	60	...	...	...	60	...
	National Research Council of Canada	...	...	...	...	993	...	...	...	27	1,020	1,020	18,650	4,036	22,686	23,706	9
	Natural Sciences and Engineering Research Council	...	...	...	...	915	...	...	...	1	916	916	...	...	...	916	16
	Science Council of Canada	...	...	...	...	(1)	...	...	...	...	(1)	(1)	...	...	...	(1)	...
	Statistics Canada	...	...	...	...	288	...	...	...	92	380	380	11,945	15,634	27,579	27,959	82
	Total Ministry	...	**29,045**	**7,117**	...	**212,263**	...	...	...	**2,337**	**250,762**	250,762	**30,595**	**19,670**	**50,265**	**301,027**	**344**
16	**Justice**																
	Department	...	...	758	...	8,144	...	...	...	1,694	10,596	10,596	...	...	...	10,596	131
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	21	21	21	...	...	...	21	...
	Commissioner for Federal Judicial Affairs	...	...	...	...	3	...	...	...	5,397	5,400	5,400	...	...	...	5,400	...
	Federal Court of Canada	...	...	475	...	19	...	...	...	1	495	495	...	...	...	495	134
	Law Reform Commission of Canada	...	...	...	...	(1)	...	...	...	(1)	(1)	(1)	...	...	...	(1)	...
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	(1)	(1)	(1)	...	...	...	(1)	...
	Supreme Court of Canada	...	...	24	...	15	75	...	...	70	184	184	...	...	...	184	28
	Tax Court of Canada	...	...	...	...	29	7	...	...	...	36	36	...	...	...	36	...
	Total Ministry	...	...	**1,257**	...	**8,210**	**82**	...	...	**7,183**	**16,732**	16,732	...	...	...	**16,732**	**293**
17	**Labour**																
	Department	...	...	4	...	178	...	...	...	29	211	211	36,519	475	36,994	37,205	42
	Canada Labour Relations Board	...	...	...	...	4	18	...	...	2	24	24	...	...	...	24	1
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	...	...	1,104	87	1,191	1,191	...
	Total Ministry	...	...	**4**	...	**182**	**18**	...	...	**31**	**235**	235	**37,623**	**562**	**38,185**	**38,420**	**43**
18	**National Defence**	...	**1,411**	...	...	**73,748**	...	...	...	**13,973**	**89,132**	89,132	**347,000**	**14,435**	**361,435**	**450,567**	...
19	**National Health and Welfare**																
	Department	...	...	28,284	8	4,440	211	...	...	52,043	84,986	84,986	57,150	...	57,150	142,136	686
	Medical Research Council	...	...	...	...	279	...	...	...	(1)	279	279	...	...	...	279	2
	Total Ministry	...	...	**28,284**	**8**	**4,719**	**211**	...	...	**52,043**	**85,265**	85,265	**57,150**	...	**57,150**	**142,415**	**688**

TABLE 6

General Summary
Revenue by Main Classification—*Continued*
(in thousands of dollars)

			Non-tax revenue											Revenue credited to appropriations			
Section	Department or agency	Tax revenue	Return on investments[(2)]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
20	**National Revenue**																
	Customs and Excise	28,199,350	164	6,662	383	1,753	1,991	...	...	63,985	74,938	28,274,288	...	...	...	28,274,288	103,925
	Taxation	66,557,791	...	6,935	...	2,498	2	...	...	4,022	13,457	66,571,248	47,678	40,235	87,913	66,659,161	779
	Total Ministry	**94,757,141**	**164**	**13,597**	**383**	**4,251**	**1,993**	...	...	**68,007**	**88,395**	94,845,536	**47,678**	**40,235**	**87,913**	94,933,449	**104,704**
21	**Parliament**																
	The Senate	...	...	11	...	86	3	...	...	139	239	239	...	...	...	239	13
	House of Commons	...	...	...	(1)	633	...	...	...	850	1,483	1,483	...	...	...	1,483	198
	Library of Parliament	...	...	...	...	22	...	...	...	1	23	23	...	...	...	23	18
	Total Ministry	...	...	**11**	**(1)**	**741**	**3**	...	...	**990**	**1,745**	1,745	...	...	...	1,745	**229**
22	**Privy Council**																
	Department	...	...	...	...	216	...	...	...	11	227	227	...	...	...	227	91
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	2	1	...	...	863	866	866	...	...	...	866	1
	Chief Electoral Officer	...	...	...	...	307	20	...	...	15	342	342	...	...	...	342	15
	Commissioner of Official Languages	...	...	...	...	33	...	...	...	...	33	33	...	...	...	33	6
	Economic Council of Canada	...	...	...	...	14	...	...	...	86	100	100	...	...	...	100	...
	Northern Pipeline Agency	...	...	...	...	57	...	...	...	136	193	193	...	...	...	193	...
	Public Service Staff Relations Board	...	...	...	...	48	...	...	...	(1)	48	48	...	...	...	48	3
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	(1)	(1)	(1)	...	...	...	(1)	...
	Total Ministry	...	...	...	...	**677**	**21**	...	...	**1,111**	**1,809**	1,809	...	...	...	1,809	**116**

23	Public Works																
	Department	...	964	333	5,221	(2,891)	11,868	...	...	29,347	44,842	44,842	295,963	2,004,969	2,300,932	2,345,774	14,886
	Canada Mortgage and Housing Corporation	...	822,459	...	...	33,537	45	...	...	20,923	876,964	876,964	...	...	...	876,964	...
	Total Ministry	...	823,423	333	5,221	30,646	11,913	...	...	50,270	921,806	921,806	295,963	2,004,969	2,300,932	3,222,738	14,886
24	Secretary of State																
	Department	...	...	...	...	4,036	...	...	...	81,248	85,284	85,284	...	...	...	85,284	1,106
	Canadian Centre for Management Development	...	...	3	...	(1)	...	...	...	...	3	3	...	...	...	3	...
	Ministry of State (Multiculturalism and Citizenship)	...	...	...	5,525	...	...	...	...	1	5,526	5,526	...	...	...	5,526	...
	Public Service Commission	...	...	294	...	787	...	...	...	185	1,266	1,266	552	10,564	11,116	12,382	375
	Social Sciences and Humanities Research Council	...	...	...	...	670	...	...	...	(1)	670	670	...	...	...	670	...
	Total Ministry	...	...	297	5,525	5,493	...	...	...	81,434	92,749	92,749	552	10,564	11,116	103,865	1,481
25	Solicitor General																
	Department	...	...	(1)	...	272	...	...	...	...	272	272	...	...	...	272	...
	Canadian Security Intelligence Service	...	...	...	...	303	...	...	...	126	429	429	...	...	...	429	209
	Correctional Service	...	...	1,388	176	2,707	20,436	...	...	239	24,946	24,946	...	...	...	24,946	10,015
	National Parole Board	...	...	...	...	15	...	...	...	(1)	15	15	...	...	...	15	...
	Royal Canadian Mounted Police	...	219	2	4,470	4,147	4,933	...	...	853	14,624	14,624	508,691	4,734	513,425	528,049	1,746
	Total Ministry	...	219	1,390	4,646	7,444	25,369	...	...	1,218	40,286	40,286	508,691	4,734	513,425	553,711	11,970
26	Supply and Services	...	97,905	36	...	379	19,271	...	...	19,754	137,345	137,345	22,045	818,565	840,610	977,955	19,860
27	Transport																
	Department	...	58,185	...	598	23,311	46	...	...	24,915	107,055	107,055	1,007,802	146,875	1,154,677	1,261,732	2,268
	Canadian Aviation Safety Board	...	...	...	...	64	...	...	...	22	86	86	...	...	...	86	21
	Civil Aviation Tribunal	...	...	...	...	2	...	...	...	13	15	15	...	...	...	15	...
	Grain Transportation Agency Administrator	...	...	...	539	1	(1)	...	...	...	540	540	...	...	...	540	...
	National Transportation Agency	...	...	1	(1)	70	1	...	...	...	72	72	...	...	...	72	39
	Total Ministry	...	58,185	1	1,137	23,448	47	...	...	24,950	107,768	107,768	1,007,802	146,875	1,154,677	1,262,445	2,328

TABLE 6

General Summary
Revenue by Main Classification—*Concluded*
(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[2]	Services and service fees	Privileges, licences and permits	Refunds of previous years' expenditure	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
28	**Treasury Board**																
	Secretariat	...	...	(1)	...	1,050	2	...	...	7,076	8,128	8,128	...	43,410	43,410	51,538	137
	Comptroller General	...	...	(1)	...	211	...	...	...	90	301	301	...	...	...	301	65
	Total Ministry	...	...	(1)	...	**1,261**	**2**	...	...	**7,166**	**8,429**	**8,429**	...	**43,410**	**43,410**	**51,839**	**202**
29	**Veterans Affairs**	...	**4,987**	**33,224**	...	**7,272**	**1,403**	...	...	**137**	**47,023**	**47,023**	...	...	...	**47,023**	**16**
30	**Western Economic Diversification**	...	**525**	**1,492**	...	**7,529**	...	...	...	**7**	**9,553**	**9,553**	...	...	...	**9,553**	**1,368**
	Total ministerial revenue before consolidated accounts	**94,758,620**	**5,934,534**	**190,442**	**347,771**	**554,559**	**227,491**	**355,235**	...	**440,949**	**8,051,081**	**102,809,701**	**2,463,450**	**4,440,514**	**6,903,964**	**109,713,665**	**185,942**
	Consolidated specified purpose accounts—																
	Unemployment insurance contributions	10,738,289	...	...	...	...	...	...	...	...	...	10,738,289	...	...	...	10,738,289	...
	Unemployment insurance administration expenses	...	...	...	...	...	...	...	...	...	...	...	...	(1,082,559)	(1,082,559)	(1,082,559)	...
	Canadian Ownership special charge	(275)	...	...	...	...	...	...	...	...	...	(275)	...	...	...	(275)	...
	Crop Reinsurance Fund	...	...	...	...	...	...	...	...	397	397	397	...	...	...	397	...
	Western Grain Stabilization Account	...	(145,716)	...	...	...	...	...	...	156,108	10,392	10,392	...	...	...	10,392	...
	Agricultural Commodities Stabilization Accounts	...	(2,536)	...	...	...	...	...	...	165,852	163,316	163,316	...	...	...	163,316	...
	Environmental Studies Research Funds	...	...	...	...	...	...	...	...	1,294	1,294	1,294	...	...	...	1,294	...
	Insurance Accounts	...	...	...	...	...	...	...	...	11,006	11,006	11,006	...	...	...	11,006	...
	Other Specified Purpose Accounts	...	...	...	...	...	...	...	...	5,630	5,630	5,630	...	...	...	5,630	...

Exchange Fund Account adjustment[4]	...	61,827	...	...	...	...	...	...	...	61,827	61,827	...	...	...	61,827	...
Accrual of non-tax revenue	...	11,000	...	...	...	...	...	...	80,000	91,000	91,000	...	...	...	91,000	...
Total revenue	**105,496,634**	**5,859,209**	**190,442**	**347,771**	**554,559**	**227,491**	**355,235**	...	**861,236**	**8,395,943**	**113,892,577**	**2,463,450**	**3,357,955**	**5,821,405**	**119,713,982**	**185,942**
Revenue internal to the Government:																
—Credited to revenue	(101,049)	(8,899)	(5,732)	(3,045)	(7,377)	(10,990)	...	...	(48,850)	(84,893)	(185,942)	...	...	...	(185,942)	...
—Credited to appropriations	...	...	...	...	...	...	...	...	...	...		...	(3,357,955)	(3,357,955)	(3,357,955)	(185,942)
Total net revenue from outside parties	**105,395,585**	**5,850,310**	**184,710**	**344,726**	**547,182**	**216,501**	**355,235**	...	**812,386**	**8,311,050**	**113,706,635**[5]	**2,463,450**		**2,463,450**	**116,170,885**	
Revenue credited to appropriations from outside parties	494,573	28,937	1,215,722	242,313	3,385	206,061	...	...	272,459	1,968,877		(2,463,450)[5]		(2,463,450)[5]		
Consolidated Crown corporations[3]	...	87,501	...	...	...	...	...	...	900,413	987,914					987,914[5]	
Total gross revenue from outside parties	**105,890,158**	**5,966,748**	**1,400,432**	**587,839**	**550,567**	**422,562**	**355,235**	...	**1,985,258**	**11,267,841**					**117,157,999**[5]	

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[1] Less than $500.

[2] Additional details are provided in Section 11 of Volume II (Part II).

[3] Details can be found in Section 5 of Volume I (Table 5.1).

[4] To recognize the international reserves held in the Exchange Fund Account.

[5] Total gross revenue from outside parties is the sum of total net revenue from outside parties, revenue credited to appropriations from outside parties and gross revenue of consolidated Crown corporations.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		Agriculture[1]		
		Department		
		Management and Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contribution	57,154,000	
	2	Pursuant to Section 12(1) of the Farm Credit Act to increase from $225,000,000 to $625,000,000 the aggregate amount that may be paid to the Farm Credit Corporation under this section	1	
		Agri-Food Program		
	5	Operating expenditures	508,180,000	
	5b	Operating expenditures		1,213,000
	5c	Operating expenditures—To authorize the transfer of $13,024,499 from Agriculture Vote 15, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	10	Capital expenditures	86,462,000	
	15	The grants listed in the Estimates and contributions	499,372,000	
	15b	The grants listed in the Estimates and contributions		55,916,000
	15c	The grants listed in the Estimates		1
		Grains and Oilseeds Program		
	20	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act	17,400,000	
	20b	Operating expenditures		1,100,000
	20c	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act—To authorize the transfer of $1,447,999 from Agriculture Vote 25, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	25	Canadian Grain Commission—Operating expenditures and contributions	44,252,000	
	30	The grants listed in the Estimates and contributions	441,980,000	
	30a	The grants listed in the Estimates		435,929,304
	30b	The grants listed in the Estimates		1
		Canadian Dairy Commission		
	35	Program expenditures	5,028,000	
		Canadian Livestock Feed Board		
	40	Operating expenditures	1,709,000	
	45	Contributions	18,100,000	
		Farm Credit Corporation		
	50b	Pursuant to Section 12(1) of the Farm Credit Act to increase from $625,000,000 to $825,000,000 the aggregate amount that may be paid to the Corporation under this section		1
		Total Ministry—Budgetary	**1,679,637,001**	**494,158,309**
		Non-budgetary	...	...
3		**Atlantic Canada Opportunities Agency**		
		Department		
	1	Operating expenditures	38,257,000	
	5	The grants listed in the Estimates and contributions	324,381,000	

	L10	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area	10,000,000	
		Enterprise Cape Breton Corporation		
	15	Payments to the Enterprise Cape Breton Corporation pursuant to the Government Organization Act, Atlantic Canada, 1987	10,600,000	
		Total Ministry—Budgetary	**373,238,000**	...
		Non-budgetary	**10,000,000**	...
4		**Communications**		
		Department		
	1	Operating expenditures and authority to spend revenue received during the year	141,418,000	
	1b	Operating expenditures		1,043,000
	2	Government Telecommunications Agency Revolving Fund—Pursuant to Section 12 of the Revolving Funds Act, to increase from $19,000,000 to $30,000,000 the amount by which the aggregate of expenditures made under Section 3(3) of that Act may exceed the revenues referred to in that section	1	
	5	Capital expenditures	19,548,000	
	10	The grants listed in the Estimates and contributions	84,910,900	
	10b	The grant listed in the Estimates		2,750,000
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $2,368,074 from Communications Vote 1, and $1,257,645 from Communications Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		3,706,723
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,093,000	
	L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act	10,000	
		Canada Council		
	25	Payments to the Canada Council within the meaning of Section 18 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	93,472,000	
	25b	Payments to the Canada Council within the meaning of Section 18 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act		10,031,000
		Canadian Broadcasting Corporation		
	30	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	842,569,000	
	30b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		16,337,000
	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	40	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	118,469,000	
	40c	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service—To authorize the transfer of $9,570,999 from Communications Vote 30, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Canadian Film Development Corporation		
	45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	145,595,000	
		Canadian Radio-television and Telecommunications Commission		
	50	Program expenditures	26,581,000	
	50c	Program expenditures		821,000
		National Archives of Canada		
	55	Program expenditures, the grant listed in the Estimates and contributions	54,974,000	
	55c	Program expenditures and the grant listed in the Estimates		680,000
		National Arts Centre Corporation		
	60	Payments to the National Arts Centre Corporation	17,891,000	
		National Film Board		
	65	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	72,773,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		National Library		
	70	Program expenditures and the grants listed in the Estimates	33,356,000	
		National Museums of Canada		
	75	Operating expenditures, including an amount of $3,990,000 for the purchase of objects for the collection of the Corporation in the 1989-90 and 1990-91 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation and the grant listed in the Estimates	74,557,000	
	75c	Operating expenditures		9,505,000
	80	Capital expenditures	21,718,000	
	80c	Capital expenditures		15,405,000
		Total Ministry—Budgetary	**1,806,924,901**	**60,278,724**
		Non-budgetary	**10,000**	...
5		**Consumer and Corporate Affairs**		
		Department		
	1	Operating expenditures, the grants listed in the Estimates and contributions	123,304,000	
	1b	Operating expenditures		3,078,000
	1c	Operating expenditures		1,182,500
	5	Capital expenditures	5,634,000	
	5b	Capital expenditures		627,000
	5c	Capital expenditures		55,000
		Competition Tribunal		
	10	Program expenditures	1,748,000	
		Copyright Board		
	15	Program expenditures	917,000	
		Hazardous Materials Information Review Commission		
	20	Program expenditures	1,737,000	
		Patented Medicine Prices Review Board		
	25	Program expenditures	2,216,000	
	25b	Program expenditures		176,000
	25c	Program expenditures		265,000
		Procurement Review Board		
	27b	Program expenditures		1,304,000
		Standards Council of Canada		
	30	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	7,564,000	
		Total Ministry—Budgetary	**143,120,000**	**6,687,500**
		Non-budgetary	...	...

6	**Employment and Immigration**		
	Department/Commission		
	Corporate and Special Services Program		
1	Program expenditures	51,240,500	
1b	Program expenditures—To authorize the transfer of $5,476,999 from Employment and Immigration Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
1c	Program expenditures—To authorize the transfer of $10,844,999 from Employment and Immigration Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	Employment and Insurance Program		
5	Operating expenditures	79,726,000	
6c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada 63 debts due to Her Majesty in Right of Canada amounting in the aggregate to $16,930.33 in regards to Government Annuities Account overpayments—To authorize the transfer of $16,930 from Employment and Immigration Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	1,479,199,000	
10b	The grants listed in the Estimates		1
10c	The grants listed in the Estimates, and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		1
	Immigration Program		
15	Operating expenditures	157,868,000	
15b	Operating expenditures—To authorize the transfer of $5,257,999 from Employment and Immigration Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
15c	Operating expenditures—To authorize the transfer of $215,071 from Employment and Immigration Vote 5, and $1,001,928 from Employment and Immigration Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
16b	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada 839 debts due to Her Majesty in Right of Canada amounting in the aggregate of $295,181.01 in regards to transportation loans issued pursuant to Section 121 of the Immigration Act		295,182
17c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada 785 debts due to Her Majesty in Right of Canada amounting in the aggregate to $251,915.48 in regards to transportation loans issued pursuant to Section 121 of the Immigration Act—To authorize the transfer of $251,915 from Employment and Immigration Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
20	Contributions	69,749,000	
20b	Contributions—To authorize the transfer of $3,500,000 from Employment and Immigration Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		11,400,000
20c	Contributions—To authorize the transfer of $999,999 from Employment and Immigration Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	Advisory Council on the Status of Women[2]		
25	Program expenditures	3,388,000	
	Immigration and Refugee Board of Canada		
30	Program expenditures	37,762,000	
30b	Program expenditures		10,643,000
	Status of Women—Office of the Co-ordinator[2]		
35	Program expenditures	3,302,000	
	Total Ministry—Budgetary	**1,882,234,500**	**22,338,191**
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
7		**Energy, Mines and Resources**		
		Department		
		Administration Program		
	1	Program expenditures and authority to spend revenue received during the year	43,294,000	
		Energy Program		
	5	Operating expenditures	89,169,000	
	10	The grants listed in the Estimates and contributions	348,867,000	
	L15	Payments in respect of Canada's participation in the Lloydminster Heavy Oil Upgrader	51,100,000	
	L20	Loans, in accordance with terms and conditions approved by the Governor in Council, to assist in financing regional electrical interconnections	20,685,000	
		Minerals and Earth Sciences Program		
	25	Operating expenditures	271,071,500	
	30	Capital expenditures	38,385,000	
	30b	Capital expenditures—To authorize the transfer of $1,395,000 from Energy, Mines and Resources Vote 25, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		4,873,000
	35	The grants listed in the Estimates and contributions	182,018,000	
		Atomic Energy Control Board		
	40	Program expenditures, the grants listed in the Estimates	21,832,000	
	40b	Program expenditures and contributions		2,950,000
	40c	Program expenditures		2,109,000
		Atomic Energy of Canada Limited		
	45	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	125,713,000	
	45c	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		80,000,000
		National Energy Board		
	50	Program expenditures	21,809,000	
		Petro-Canada International Assistance Corporation		
	55	Payments to Petro-Canada International Assistance Corporation	49,300,000	
		Total Ministry—Budgetary	**1,191,458,500**	**89,932,000**
		Non-budgetary	**71,785,000**	...
8		**Environment**		
		Department		
		Administration Program		
	1	Program expenditures and contribution	38,168,000	
	1b	Program expenditures		3,417,000
	1c	Program expenditures		2,429,000

		Environmental Services Program		
	5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	350,186,000	
	5b	Operating expenditures		2,297,000
	5c	Operating expenditures		29,185,200
	10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	54,936,000	
	10c	Capital expenditures		5,002,000
	15	The grants listed in the Estimates and contributions	27,728,250	
	15b	Contributions—To authorize the transfer of $340,000 from Environment Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		3,463,000
	15c	The grants listed in the Estimates and contributions		4,350,000
		Parks Program		
	20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	229,961,000	
	20c	Operating expenditures		3,096,000
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	107,312,000	
	25c	Capital expenditures		1,440,000
	30	National Battlefields Commission—Operating expenditures	1,829,000	
		Total Ministry—Budgetary	**810,120,250**	**54,679,200**
		Non-budgetary	...	...
9		**External Affairs**		
		Department		
		Canadian Interests Abroad Program		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	669,263,000	
	1b	Operating expenditures		19,787,000
	1c	Operating expenditures—To authorize the transfer of $15,052,000 from External Affairs Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		7,296,798
	2c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada, certain debts and obligations due Her Majesty in Right of Canada amounting to $9,201.45 representing the principal of 19 accounts owed by 19 debtors arising from posting loans made to former employees		9,202
	5	Capital expenditures	133,853,000	
	5b	Capital expenditures		3,635,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1988, which is	213,736,356	
	10b	The grants listed in the Estimates and contributions		1,103,000
	10c	The grants listed in the Estimates and contributions		21,785,000
	L11	To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel working or engaged abroad established by Vote L12c, Appropriation Act No. 1, 1971	8,000,000	
	L12	To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954	20,000,000	
		World Exhibitions Program		
	15	Program expenditures and contributions	480,000	
	15c	Program expenditures		1,384,000
		Canadian Commercial Corporation		
	20	Program expenditures	20,089,000	
		Canadian International Development Agency		
	25	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	101,950,000	
	30	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the International Development (Financial Institutions) Assistance Act, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,789,700,000	
	30b	The contributions listed in the Estimates—To authorize the transfer of $2,199,999 from External Affairs Vote 25, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	30c	The grants listed in the Estimates		1

	L35	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $223,600,000 in accordance with the International Development (Financial Institutions) Assistance Act for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L35c	To extend the purposes of External Affairs Vote L35, Appropriation Act No. 3, 1989-90 to increase from $223,600,000 to $244,000,000 the value of non-interest bearing, non-negotiable demand notes that may be issued in accordance with the International Development (Financial Institutions) Assistance Act for the purpose of contributions to the International Financial Institution Fund Accounts		1
	L40	In accordance with the International Development (Financial Institutions) Assistance Act: (a) the issuance of non-interest bearing, non-negotiable demand notes estimated at $6,100,000 to the African Development Bank not to exceed the equivalent of US $5,066,670	1	
	L40c	To extend the purposes of External Affairs Vote L40, Appropriation Act No. 3, 1989-90 to include: (b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $2,600,000 to the Inter-American Development Bank that may be issued not to exceed the equivalent of US $2,184,930		1
		Canadian Secretariat		
	42b	Program expenditures		1,487,000
		International Centre for Ocean Development		
	45	Payments to the International Centre for Ocean Development in accordance with the International Centre for Ocean Development Act	10,100,000	
		International Development Research Centre		
	50	Payments to the International Development Research Centre	108,500,000	
		International Joint Commission		
	55	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	4,528,000	
	55c	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality		78,000
		Total Ministry—Budgetary	**3,052,199,356**	**56,565,002**
		Non-budgetary	**28,000,002**	**2**
10		**Finance**		
		Department		
		Financial and Economic Policies Program		
	1	Program expenditures and authority to spend revenue received during the year	52,531,000	
	1c	Program expenditures		31,581,500
	L5	In accordance with the Bretton Woods and Related Agreements Act: (a) payment estimated at $18,500,000 to the International Bank for Reconstruction and Development not to exceed the equivalent of US $14,800,000 and; (b) payment estimated at $6,300,000 to the International Finance Corporation not to exceed the equivalent of US $4,900,000	24,800,000	
	L10	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $200,600,000 to the International Development Association	1	
		Special Program		
	15	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	30,000	
	17c	Payment to the Investor's Indemnity Account pursuant to Section 57 of the Financial Administration Act		35,000
	18c	Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in Right of Canada to provide a guarantee to the Mortgage Insurance Company of Canada of an amount not exceeding $160,000,000 relating to 90% of the estimated net losses of lenders in the event of the liquidation of the mortgages on real property where such loans are insured by the Mortgage Insurance Company of Canada		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
	L20	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council: (a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961-62; or (b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year	750,000	
		Auditor General		
	25	Program expenditures, the grant listed in the Estimates and contributions	45,918,000	
	25c	Program expenditures		1,756,000
		Canadian International Trade Tribunal[3]		
	30	Program expenditures	6,097,000	
	30b	Program expenditures		2,615,000
		Office of the Superintendent of Financial Institutions		
	35	Program expenditures	2,757,000	
		Privatization and Regulatory Affairs[4]		
	40	Program expenditures	9,266,000	
		Total Ministry—Budgetary	**116,599,000**	**35,987,501**
		Non-budgetary	**25,550,001**	...
11		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions, authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects	490,517,000	
	1c	Operating expenditures—To authorize the transfer of $6,896,399 from Fisheries and Oceans Vote 5, and $1,954,300 from Fisheries and Oceans Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	168,424,000	
	10	The grants listed in the Estimates and contributions	20,264,500	
		Total Ministry—Budgetary	**679,205,500**	**1**
		Non-budgetary	...	...
12		**Forestry**[5]		
	1	Operating expenditures and authority to spend revenue received during the year	82,641,000	
	1b	Operating expenditures		4,665,000
	1c	Operating expenditures—To authorize the transfer of $846,000 form Forestry Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		641,250
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	9,363,000	

	10	The grants listed in the Estimates and contributions	106,482,000	
	10b	The grants listed in the Estimates and contributions		504,000
	10c	Contributions		18,700,880
		Total Ministry—Budgetary	**198,486,000**	**24,511,130**
		Non-budgetary	...	...
13		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	8,234,000	
	1c	Program expenditures		1,067,000
		Total Ministry—Budgetary	**8,234,000**	**1,067,000**
		Non-budgetary	...	...
14		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures	42,470,000	
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	230,614,000	
	6b	To reduce from $70,000,000 to $64,000,000 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970		1
	7b	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada amounting to: (a) $8,592,795 representing the principal of 689 accounts owed by 522 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970; and (b) $235,985 representing the principal of 48 accounts owed by 48 debtors arising from direct loans made from the Indian Housing Assistance Fund, established by Indian Affairs and Northern Development Vote L51a, Appropriation Act No. 9, 1966		8,828,780
	8c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada amounting to: (a) $5,772,701 representing the principal of 340 accounts owed by 255 debtors, arising from direct loans made from the Indian Economic Development Account, established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970; and (b) $77,251 representing the principal of 16 accounts owed by 16 debtors, arising from direct loans made from the Indian Housing Assistance Fund, established by Indian Affairs and Northern Development Vote L51a, Appropriation Act No. 9, 1966		5,849,952

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings		
	15	The grants listed in the Estimates and contributions	13,196,000	
	15b	The grants listed in the Estimates	1,986,912,000	
	15c	The grants listed in the Estimates—To authorize the transfer of $670,424 from Indian Affairs and Northern Development Vote 1, $7,791,563 from Indian Affairs and Northern Development Vote 5 and $5,224,500 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		4,690,000
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		585,599
	L20b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	15,663,000	
	L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	1,207,000	2,700,000
		Northern Affairs Program		
	30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories		
	30c	Operating expenditures	57,091,000	
	31b	Pursuant to Section 25(2) of the Financial Administration Act to write-off from the Accounts of Canada, certain debts due to Her Majesty in Right of Canada amounting to: (a) $220,864 representing the principal of 14 accounts owed by 9 debtors arising from direct loans made from the Yukon Territory Small Business Loans Account, established under the authority of Indian Affairs and Northern Development Vote L81a, Appropriation Act No. 4, 1969; and (b) $28,396 representing the principal of 12 accounts owed by 12 debtors arising from direct loans made from the Eskimo Loan Fund, established under the authority of Resources and Development Vote 546, Appropriation Act No. 3, 1953		4,953,911
	35	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities		249,260
	35c	Capital expenditures	19,189,000	
	40	The grants listed in the Estimates and contributions		290,000
	40b	The grants listed in the Estimates	39,231,500	
	40c	Contributions		1,000,000
				1,710,300

		Transfer Payments to the Territorial Governments Program		
	45	Transfer payments to the Government of the Yukon Territory listed in the Estimates	189,000,000	
	45b	Transfer payments to the Government of the Yukon Territory listed in the Estimates—To authorize the transfer of $353,951 from Indian Affairs and Northern Development Vote 30 and $47,400 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		1,953,800
	45c	Transfer payments to the Government of the Yukon Territory listed in the Estimates—To authorize the transfer of $1,310,960 from Indian Affairs and Northern Development Vote 50, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		2,718,718
	50	Transfer payments to the Government of the Northwest Territories listed in the Estimates	727,000,000	
		Total Ministry—Budgetary	**3,304,703,500**	**32,830,321**
		Non-budgetary	**16,870,000**	**2,700,000**
15		**Industry, Science and Technology**(6)		
		Department		
		Industry and Technology Program		
	1	Operating expenditures	177,963,000	
	1b	Operating expenditures—To authorize the transfer of $14,997,899 from Industry, Science and Technology Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	1c	Operating expenditures—To authorize the transfer of $14,225,000 from Industry, Science and Technology Vote 55, and $300,000 from Industry, Science and Technology Vote 60, Appropriation Acts Nos. 3 and 4, 1989-90 for the purposes of this Vote and to provide a further amount of		2,368,000
	2	Pursuant to subsection 6(1)(b) of the Small Businesses Loans Act to increase from $2,500,000,000 to $4,000,000,000 the aggregate lending ceiling for the period April 1, 1985 to March 31, 1990	1	
	3c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the Accounts of Canada, an amount of $99,541.47 due to Her Majesty in Right of Canada by Gulf Canada Corporation (previously known as Gulf Oil Canada Ltd.)—To authorize the transfer of $99,541 from Industry, Science and Technology Vote 60, Appropriation Acts Nos. 3 and 4, 1989-90 for the purposes of this Vote		1
	5	Payments to Canadian Patents and Development Limited	799,000	
	10	The grants listed in the Estimates and contributions	702,168,000	
	10b	The grants listed in the Estimates		1
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $9,330,461 from Industry, Science and Technology Vote 60, Appropriation Acts Nos. 3 and 4, 1989-90 for the purposes of this Vote		1
	L15	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister, (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired	300,000	
	L20	Loans in accordance with terms and conditions prescribed by the Governor in Council to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring	500,000	
		Regional and Native Economic Development Program		
	25	Operating expenditures	22,821,000	
	25b	Operating expenditures—To authorize the transfer of $2,377,999 from Industry, Science and Technology Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	25c	Operating expenditures		840,000
	30	The grants listed in the Estimates and contributions	245,947,000	
	30b	The grant listed in the Estimates and contributions—To authorize the transfer of $2,052,499 from Industry, Science and Technology Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	30c	Contributions—To authorize the transfer of $22,999,999 from Industry, Science and Technology Vote 60, Appropriation Acts Nos. 3 and 4, 1989-90 for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Canadian Space Agency[7]		
	32b	Operating expenditures—To authorize the transfer of $4,000,000 from Communications Vote 1, $400,000 from Communications Vote 5, $4,278,000 from Energy, Mines and Resources Vote 25, and $1,805,000 from Industry, Science and Technology Vote 55, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		6,584,000
	32c	Operating expenditures		14,476,200
	33b	Contributions—To authorize the transfer of $6,000,000 from Communications Vote 10, $10,006,000 from Energy, Mines and Resources Vote 35, and $7,500,999 from Industry, Science and Technology Vote 60, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	33c	Contributions		1,498,000
		Cape Breton Development Corporation		
	35	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	32,000,000	
	36b	Payment to the Cape Breton Development Corporation to be applied by the Corporation against losses incurred during fiscal year 1988-89 and forecast losses of 1989-90 in the operation and maintenance of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division—To authorize the transfer of $17,095,000 from Industry, Science and Technology Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		29,693,000
		Federal Business Development Bank		
	40	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	14,628,000	
	40c	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act		9,368,000
	45	Payments to the Federal Business Development Bank for the purposes of Section 20 of the Federal Business Development Bank Act	13,000,000	
		Investment Canada		
	50	Program expenditures	8,632,000	
		Ministry of State (Science and Technology)		
	55	Operating expenditures	13,690,000	
	55b	Operating expenditures		2,340,000
	60	The grants listed in the Estimates and contributions	30,231,000	
	60b	The grants listed in the Estimates		10,000,000
		National Research Council of Canada		
	65	Operating expenditures	226,980,000	
	65b	Operating expenditures		15,300,000
	70	Capital expenditures	119,868,000	
	70c	Capital expenditures—To authorize the transfer of $2,599,999 from Industry, Science and Technology Vote 65, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	75	The grants listed in the Estimates and contributions	121,831,000	

		Natural Sciences and Engineering Research Council		
	80	Operating expenditures	14,318,000	
	80c	Operating expenditures		1,376,000
	85	The grants listed in the Estimates	374,492,000	
	85c	The grants listed in the Estimates		858,000
		Science Council of Canada		
	90	Program expenditures	2,698,000	
		Statistics Canada		
	95	Program expenditures, the grants listed in the Estimates, and authority to spend revenue received during the year	205,299,000	
	95b	Program expenditures		1,418,000
		Canada Post Corporation		
	100	Payments to the Canada Post Corporation for special purposes	184,500,000	
	101	To report that portion of the excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $30,000,000 for the 12 month period ending March 31, 1988 in accordance with sub-section 32(2) of the Canada Post Corporation Act	1	
		Total Ministry—Budgetary	**2,511,865,002**	**96,119,209**
		Non-budgetary	**800,000**	...
16		Justice		
		Department		
	1	Operating expenditures	111,201,000	
	1b	Operating expenditures		5,029,500
	1c	Operating expenditures		2,360,000
	5	The grants listed in the Estimates and contributions	255,224,650	
	5c	Contributions		15,628,501
		Canadian Human Rights Commission		
	10	Program expenditures	10,714,000	
	10c	Program expenditures		2,189,000
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	3,615,000	
	15c	Operating expenditures		650,000
	20	Canadian Judicial Council—Operating expenditures	366,000	
		Federal Court of Canada		
	25	Program expenditures	15,631,000	
		Law Reform Commission of Canada		
	30	Program expenditures	4,523,000	
		Offices of the Information and Privacy Commissioners of Canada		
	35	Program expenditures	4,919,000	
	35c	Program expenditures		341,000
		Supreme Court of Canada		
	40	Program expenditures	7,874,000	
	40b	Program expenditures		1,844,000
		Tax Court of Canada		
	45	Program expenditures	4,668,000	
	45b	Program expenditures		3,426,000
		Total Ministry—Budgetary	**418,735,650**	**31,468,001**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
17		**Labour**		
		Department		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	52,836,000	
	1c	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs		3,500,000
	5	The grants listed in the Estimates and contributions	10,075,000	
	5c	Contributions		46,500,000
		Canada Labour Relations Board		
	10	Program expenditures	6,951,000	
	10c	Program expenditures		365,000
		Canadian Centre for Occupational Health and Safety		
	15	Program expenditures	8,264,000	
	15c	Program expenditures		358,000
		Total Ministry—Budgetary	**78,126,000**	**50,723,000**
		Non-budgetary	...	...
18		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $21,481,370,556 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $10,773,900,000 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	7,497,290,000	
	1c	Operating expenditures—To authorize the transfer of $30,000,000 from National Defence Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		40,000,000
	5	Capital expenditures	2,668,976,000	
	5b	Capital expenditures		7,204,000
	5c	Capital expenditures		50,000,000
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	218,797,556	
	10b	The grants listed in the Estimates		1
	L11c	To increase from $60,000,000 to $80,000,000 the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, Appropriation Act No. 1, 1976 for financing public funds imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required		20,000,000

		Emergency Preparedness Canada		
	15	Operating expenditures	11,425,000	
	15c	Operating expenditures		1,090,000
	20	The grants listed in the Estimates and contributions	6,618,000	
	20b	Contributions		3,180,456
	20c	Contributions		450,000
		Total Ministry—Budgetary	**10,403,106,556**	**101,924,457**
		Non-budgetary	**...**	**20,000,000**
19		**National Health and Welfare**		
		Department		
		Departmental Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan	63,726,500	
	1c	Program expenditures and the grant listed in the Estimates including recoverable expenditures on behalf of the Canada Pension Plan—To authorize the transfer of $1,825,000 from National Health and Welfare Vote 20, and $1,439,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Health Services and Promotion Program		
	5	Operating expenditures	40,657,000	
	5c	Operating expenditures—To authorize the transfer of $135,000 from National Health and Welfare Vote 40, and $1,009,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	44,733,000	
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $2,000,000 from National Health and Welfare Vote 20, and $4,586,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Social Services Program		
	15	Operating expenditures	18,358,000	
	15c	Operating expenditures—To authorize the transfer of $149,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	20	The grants listed in the Estimates and contributions	183,596,000	
		Medical Services Program		
	25	Operating expenditures, the grants listed in the Estimates and contributions	496,943,000	
	25c	Operating expenditures and contributions—To authorize the transfer of $4,300,000 from National Health and Welfare Vote 30, $104,000 from National Health and Welfare Vote 40 and $6,462,000 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		2,344,000
	30	Capital expenditures	23,233,000	
		Health Protection Program		
	35	Operating expenditures	146,889,000	
	35c	Operating expenditures—To authorize the transfer of $3,314,999 from National Health and Welfare Vote 40, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	40	Capital expenditures	27,897,000	
	45	The grants listed in the Estimates and contributions	20,070,000	
		Income Security Program		
	50	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	68,290,000	
	50c	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan—To authorize the transfer of $347,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Fitness and Amateur Sport Program		
	55	Operating expenditures	9,848,000	
	55c	Operating expenditures—To authorize the transfer of $2,114,999 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	60	Contributions	62,959,000	
	60c	Contributions—To authorize the transfer of $85,000 from National Health and Welfare Vote 20, and $389,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Medical Research Council		
	65	Operating expenditures	4,469,000	
	65b	Operating expenditures—To authorize the transfer of $199,999 from National Health and Welfare Vote 70, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	65c	Operating expenditures		57,000
	70	The grants listed in the Estimates	197,146,000	
	70c	The grants listed in the Estimates		400,000
		Total Ministry—Budgetary	**1,408,814,500**	**2,801,009**
		Non-budgetary	...	...
20		**National Revenue**		
		Customs and Excise		
	1	Operating expenditures	435,015,500	
	1c	Operating expenditures		57,191,000
	5	Capital expenditures	9,336,000	
	5c	Capital expenditures		25,120,000
		Taxation		
	10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act	835,604,000	
	10b	Operating expenditures		27,871,000
	10c	Operating expenditures		20,212,000
	15	Capital expenditures	32,046,000	
	15b	Capital expenditures		2,437,000
	15c	Capital expenditures		5,240,000
		Total Ministry—Budgetary	**1,312,001,500**	**138,071,000**
		Non-budgetary	...	...
21		**Parliament**		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions	24,232,000	
		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	144,674,000	
		Library of Parliament		
	10	Program expenditures	12,515,000	
		Total Ministry—Budgetary	**181,421,000**	...
		Non-budgetary	...	...

22		**Privy Council**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Parliament of Canada Act and pro rata for any period less than a year; and the grant listed in the Estimates	48,674,000	
	1c	Program expenditures		8,919,700
		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	3,015,000	
	5c	Program expenditures		300,000
		Canadian Transportation Accident Investigation and Safety Board		
	6b	Program expenditures		12,177,000
		Chief Electoral Officer		
	10	Program expenditures	2,464,000	
		Commissioner of Official Languages		
	15	Program expenditures	11,079,000	
		Economic Council of Canada		
	20	Program expenditures	8,532,000	
		Northern Pipeline Agency(8)		
	25	Program expenditures	207,000	
	25c	Program expenditures		183,000
		Public Service Staff Relations Board		
	30	Program expenditures	8,690,000	
		Security Intelligence Review Committee		
	35	Program expenditures	1,314,000	
		Total Ministry—Budgetary	**83,975,000**	**21,579,700**
		Non-budgetary	...	...
23		**Public Works**		
		Department		
		Services Program		
	1	Public Works Revolving Fund—Operating loss	30,150,000	
	2c	Public Works Revolving Fund—To authorize the Minister to adjust the accounts of the Public Works Revolving Fund by (a) an amount of $31,260,334 representing expenditures incurred on behalf of other Government departments, agencies and Crown corporations during the fiscal years 1981-82 to 1987-88 that cannot be recovered and by (b) an amount of $63,400,000 to offset operating losses of 1988-89 fiscal year		1
		Real Property Program		
	5	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the Canada Pension Plan and the Unemployment Insurance Act, assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to spend revenue received during the year arising from the provision, operation and maintenance of facilities for purposes of accommodation	645,779,000	
	5c	Operating expenditures—To authorize the transfer of $13,000,000 from Public Works Vote 10, and $11,000,000 from Public Works Vote 20, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		11,000,000
	10	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	147,567,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Crown Corporations Program		
	15	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures for the construction of the National Gallery of Canada and the Canadian Museum of Civilization	28,414,000	
	15c	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures		4,800,000
	20	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures	30,130,000	
	21	Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in Right of Canada to provide a guarantee to the Corporation of the City of Toronto of an amount not exceeding $500,000 relating to payment by H & D International Group of 25% of the estimated cost of a proposed pedestrian bridge connecting a retail building within Harbourfront Corporation lands and the SkyDome Stadium lands	1	
	22b	Payments to Harbourfront Corporation for capital expenditures—To authorize the transfer of $3,146,999 from Public Works Vote 20, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	22c	Payments to Harbourfront Corporation for capital expenditures—To authorize the transfer of $501,999 from Public Works Vote 20, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Canada Mortgage and Housing Corporation		
	25	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	1,800,392,000	
	26b	For the purposes of Section 101(b) of the Financial Administration Act, the Canada Mortage and Housing Corporation is authorized to borrow money otherwise than from the Crown		1
		National Capital Commission		
	30	Payment to the National Capital Commission for operating expenditures	55,081,000	
	30c	Payment to the National Capital Commission for operating expenditures—To authorize the transfer of $2,343,000 from Public Works Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		300,000
	35	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	22,352,000	
	40	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	13,400,000	
		Total Ministry—Budgetary	**2,773,265,001**	**16,100,004**
		Non-budgetary	...	...
24		**Secretary of State**[9]		
		Department		
	1	Operating expenditures	185,648,000	
	1c	Operating expenditures		1,076,000
	5	The grants listed in the Estimates and contributions	372,127,500	
	5c	The grants listed in the Estimates		641,000
		Canadian Centre for Management Development		
	10	Program expenditures and contributions	9,206,000	

		Ministry of State (Multiculturalism and Citizenship)		
	15	Operating expenditures	193,706,000	
	15b	Operating expenditures		84,000,000
	15c	Operating expenditures—To authorize the transfer of $1,050,000 from Secretary of State Vote 20, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		9,500,000
	20	The grants listed in the Estimates and contributions	81,080,000	
	20b	The grants listed in the Estimates		1
		Public Service Commission		
	25	Program expenditures	118,316,000	
	25c	Program expenditures		1,398,624
		Social Sciences and Humanities Research Council		
	30	Operating expenditures	5,702,000	
	30c	Operating expenditures—To authorize the transfer of $415,000 from Secretary of State Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		51,500
	35	The grants listed in the Estimates	74,995,000	
		Total Ministry—Budgetary	**1,040,780,500**	**96,667,125**
		Non-budgetary	...	...
25		Solicitor General		
		Department		
	1	Program expenditures, the grants listed in the Estimates and contributions	25,716,000	
	1c	Program expenditures		846,000
		Canadian Security Intelligence Service		
	5	Program expenditures	157,305,000	
	5c	Program expenditures		8,112,150
		Correctional Service		
	10	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	656,638,000	
	10b	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of $4,000,000 from Solicitor General Vote 15, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		5,200,000
	10c	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of $2,379,999 from Solicitor General Vote 15, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	15	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	118,437,000	
		National Parole Board		
	20	Program expenditures	17,486,000	
	20b	Program expenditures		1,396,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Royal Canadian Mounted Police		
	25	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	758,275,000	
	25b	Law enforcement—Operating expenditures		4,775,000
	25c	Law enforcement—Operating expenditures, authority to spend revenue received during the year—To authorize the transfer of $5,423,000 from Solicitor General Vote 30, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		13,463,689
	30	Law enforcement—Capital expenditures	110,538,000	
	30b	Law enforcement—Capital expenditures		553,000
		Royal Canadian Mounted Police External Review Committee		
	35	Program expenditures	973,000	
		Royal Canadian Mounted Police Public Complaints Commission		
	40	Program expenditures	2,876,000	
	40b	Program expenditures		490,000
		Total Ministry—Budgetary	**1,848,244,000**	**34,835,840**
		Non-budgetary	...	...
26		**Supply and Services**		
		Department		
	1	Operating expenditures and contributions including: (a) recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, and the Supply Revolving Fund; (b) expenditures on behalf of Government departments and agencies for unsolicited research and development proposals; and (c) authority to spend revenue received during the year	255,786,000	
	1b	Operating expenditures including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals		7,007,000
	3b	Payment on behalf of Minister of State (Housing) to persons hired pursuant to Section 39 of the Public Service Employment Act		200,000
	5	Capital expenditures	7,419,000	
	5b	Capital expenditures		675,000
		Total Ministry—Budgetary	**263,205,000**	**7,882,000**
		Non-budgetary	...	...

27		**Transport**[10]		
		Department		
	1	Operating expenditures, and (a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, shipping; (b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (c) authority for the payment of commissions for revenue collection pursuant to the Aeronautics Act; (d) subject to paragraph (e), authority to spend revenue received during the year excluding that received from activities under the Surface Transportation Activity; and (e) authority to spend revenue received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund	623,486,000	
	1c	Operating expenditures—To authorize the transfer of $19,941,450 from Transport Vote 10, and $17,100,550 from Transport Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote and to provide a further amount of		15,100,000
	5	Capital expenditures including contributions to provinces or municipalities, local or private authorities towards construction done by those bodies	565,411,000	
	5c	Capital expenditures—To authorize the transfer of $4,939,999 from Transport Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	294,857,805	
	10b	The grants listed in the Estimates		1
	11	Canada Harbour Place Corporation—For greater certainty pursuant to Section 101(b) of the Financial Administration Act, the Canada Harbour Place Corporation is authorized to borrow otherwise than from the Crown	1	
	15	Payments to the Canada Ports Corporation for the purposes of Section 3 of the Canada Ports Corporation Act	27,000,000	
	16	For the purpose of Section 101(b) of the Financial Administration Act, the Canada Ports Corporation and the following port corporations established pursuant to the Canada Ports Corporation Act are specifically authorized to borrow money otherwise than from the Crown: Halifax Port Corporation; Montreal Port Corporation; Prince Rupert Port Corporation; Port of Quebec Corporation; Saint John Port Corporation; St. John's Port Corporation; and Vancouver Port Corporation	1	
	17b	Payment to the Canada Ports Corporation for: (a) improvements to port facilities at the Port of Churchill, Manitoba; and, (b) expansion of port facilities at the Port of St. John's, Newfoundland—To authorize the transfer of $4,543,999 from Transport Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	17c	Payment to the Canada Ports Corporation for: (a) operating expenditures at the Port of Churchill, Manitoba; and, (b) improvement to port facilities at the Port of Sept-Iles, Quebec—To authorize the transfer of $1,012,799 from Transport Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	20	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1989	4,806,000	
	20b	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1989—To authorize the transfer of $2,724,999 from Transport Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	20c	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1989—To authorize the transfer of $539,999 from Transport Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	25	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	10,684,000	
	25c	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal—To authorize the transfer of $3,599,999 from Transport Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	26c	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1989—To authorize the transfer of $1,902,999 from Transport Vote 35, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	30	Payments to Marine Atlantic Inc. for transportation activities including the following water transportation services pursuant to contracts with Her Majesty; (a) Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals; and (b) rail/water and narrow gauge/standard interface, ferries and terminals	253,467,000	
	30b	Payments to Marine Atlantic Inc. for transportation activities		12,000,000
	35	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	541,000,000	
	40	Payments to the St. Lawrence Seaway Authority in respect of an enhanced maintenance program for the Welland Canal including necessary capital expenditures	26,900,000	
	45	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by it for benefits provided to its adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services	18,000	
	45c	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by it for benefits provided to its adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services—To authorize the transfer of $137,753 from Transport Vote 10, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	46b	Canadian National Railways—Pursuant to Section 25(4) of the Financial Administration Act, to forgive an amount of $47,644,192.20 due to Her Majesty in Right of Canada by the Canadian National Railway Company, Ltd. representing dividends for calendar years 1985 and 1987		1
	L50	Loan to Prince Rupert Port Corporation for port improvements	17,260,000	
		Canadian Aviation Safety Board		
	55	Program expenditures	16,009,000	
		Civil Aviation Tribunal		
	60	Program expenditures	1,052,000	
		Grain Transportation Agency Administrator		
	65	Program expenditures and contributions	4,534,000	
	65b	Program expenditures and contributions		1,000,000

		National Transportation Agency		
	70	Operating expenditures	33,023,000	
	70c	Operating expenditures—To authorize the transfer of $199,999 from Transport Vote 75, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	75	Contributions	13,633,000	
		Total Ministry—Budgetary	**2,415,880,807**	**28,100,011**
		Non-budgetary	**17,260,000**	...
28		**Treasury Board**		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Program expenditures and the grant listed in the Estimates	63,508,000	
	1b	Program expenditures		2,820,000
	3	Payments to Crown corporations in accordance with the Official Languages Act	6,000,000	
		Government Contingencies and Centrally Financed Programs		
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	360,000,000	
	5b	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations		375,000,000
	10	Employment initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	180,000,000	
		Employer Contributions to Insurance Plans Program		
	15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act	368,865,000	
		Temporary Assignment Program		
	20	Program expenditures and authority to spend revenue received during the year	446,000	
		Comptroller General		
	25	Program expenditures	13,248,000	
	25b	Program expenditures		1,207,000
		Total Ministry—Budgetary	**992,067,000**	**379,027,000**
		Non-budgetary	...	...
29		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	392,769,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	2b	Pursuant to Section 25(2) of the Financial Administration Act, to write off from the Accounts of Canada certain debts due to Her Majesty in Right of Canada amounting in the aggregate of $12,030.92; consisting of a loss on the sale of property, and the balance of a loan made under the Veterans' Land Act, Part I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970—To authorize the transfer of $12,030 from Veterans Affairs Vote 5, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	3c	Pursuant to Section 25(2) of the Financial Administration Act, to write off from the Accounts of Canada a debt due to Her Majesty in Right of Canada in the amount of $10,927.55; consisting of the balance of a loan made under the Veterans Land Act, Part I, II and III as amended by Vote L55 Appropriation Act No. 3, 1970—To authorize the transfer of $10,927 from Veterans Affairs Vote 1, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,286,693,000	
	5c	The grants listed in the Estimates		20,000,000
		Canadian Pension Commission Program		
	10	Program expenditures	3,914,000	
		Bureau of Pensions Advocates Program		
	15	Program expenditures	5,332,000	
	15b	Program expenditures—To authorize the transfer of $1,062,999 from Veterans Affairs Vote 1, Appropriation Act No. 3, 1989-90 for the purposes of this Vote		1
		Veterans Appeal Board Program		
	20	Program expenditures	2,394,000	
		Total Ministry—Budgetary	**1,691,102,000**	**20,000,003**
		Non-budgetary	...	...
30		**Western Economic Diversification**		
	1	Operating expenditures	31,762,000	
	5	The grants listed in the Estimates and contributions	238,999,000	
		Total Ministry—Budgetary	**270,761,000**	...
		Non-budgetary	...	...
		Total Government—Budgetary	**42,939,511,024**	**1,904,333,238**
		Non-budgetary	**170,275,003**	**22,700,002**

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Canadian Forestry Service Program was transferred to the Department of Forestry.

(2) During the year, Advisory Council on the Status of Women and Status of Women—Office of the Co-ordinator have been transferred from the Department of Secretary of State to this Program.

(3) During the year, Canadian Import Tribunal Program and Tariff Board of the Department of Finance as well as the Textile and Clothing Board of the former Department of Regional Industrial Expansion were transferred to this Program.

(4) During the year, Air Canada was transferred from the Department of Transport to this Program.

(5) During the year, Canadian Forestry Service Program was transferred from the Department of Agriculture to this Program.

(6) Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The Textile and Clothing Board has been transferred to the Canadian International Trade Tribunal of the Department of Finance.

(7) During the year, Canadian Space Agency was created (PC 1989-307). Certain responsibilities have been transferred from the Department of Communications, Energy, Mines and Resources and Industry, Science and Technology to this Program.

(8) During the year, Northern Pipeline Agency was transferred from the Department of Transport to this Program.

(9) During the year, Advisory Council on the Status of Women and Status of Women—Office of the Co-ordinator have been transferred to the Department of Employment and Immigration.

(10) During the year, Air Canada was transferred to the Department of Finance under Privatization and Regulatory Affairs, and Northern Pipeline Agency was transferred to the Department of Privy Council.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
2	Agriculture[2]		
	Department		
	Management and Administration Program		
	Minister of Agriculture—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	5,853,000	
	Agri-Food Program		
	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	90,000,000	44,000,000
	Contributions to the provinces under the Crop Insurance Act	275,000,000	38,000,000
	Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	4,000,000	2,000,000
	Interest payments and guarantees under the Advance Payments for Crops Act	12,000,000	(7,000,000)
	Grants to agencies established under the Farm Products Marketing Agencies Act	200,000	
	Contributions to employee benefit plans	57,660,000	
	Grains and Oilseeds Program		
	Payments in connection with the Prairie Grain Advance Payments Act	15,000,000	14,000,000
	Payments in connection with the Western Grain Stabilization Act	225,000,000	
	Contributions to employee benefit plans	6,388,000	
	Farm Credit Corporation		
	Payments to the Farm Credit Corporation pursuant to Section 12(1) of the Farm Credit Act	...	600,000,000
	Total Ministry—Budgetary	**691,148,800**	**691,000,000**
	Non-budgetary	...	...
3	Atlantic Canada Opportunities Agency		
	Department		
	Liabilities in Atlantic Canada under the Small Businesses Loans Act	3,500,000	
	Contributions to employee benefit plans	2,578,000	
	Liabilities under the Atlantic Enterprise Loan Insurance Program (Government Organization Act, Atlantic Canada, 1987)		5,000,000
	Total Ministry—Budgetary	**6,078,000**	**5,000,000**
	Non-budgetary	...	...
4	Communications		
	Department		
	Minister of Communications—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	15,247,000	
	Government Telecommunications Agency Revolving Fund (Revolving Funds Act)	356,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	3,012,000	
	National Archives of Canada		
	Contributions to employee benefit plans	4,550,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[(1)]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	National Film Board		
	National Film Board Revolving Fund (Revolving Funds Act)	(510,000)	
	National Library		
	Contributions to employee benefit plans	2,849,000	
	National Museums of Canada		
	Contributions to employee benefit plans	6,222,000	
	Total Ministry—Budgetary	**31,773,800**	...
	Non-budgetary	...	...
5	**Consumer and Corporate Affairs**		
	Department		
	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	47,800	
	Payments to the provinces for the purpose of research and development relating to medicine (Patent Act)	25,000,000	
	Contributions to employee benefit plans	14,228,000	
	Competition Tribunal		
	Contributions to employee benefit plans	85,000	
	Copyright Board		
	Contributions to employee benefit plans	45,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	114,000	
	Patented Medecine Prices Review Board		
	Contributions to employee benefit plans	170,000	
	Total Ministry—Budgetary	**39,689,800**	...
	Non-budgetary	...	...
6	**Employment and Immigration**		
	Department/Commission		
	Corporate and Special Services Program		
	Minister of Employment and Immigration—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	18,647,000	
	Employment and Insurance Program		
	Supplementary retirement benefits—Annuities agents pensions (Supplementary Retirement Benefits Act)	35,000	
	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act)	2,661,000,000	(107,000,000)
	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act)	286,000,000	
	Contributions to employee benefit plans	93,146,000	
	Immigration Program		
	Contributions to employee benefit plans	17,075,000	
	(L) Loans pursuant to the Immigration Act, Section 119		9,700,000

	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	4,535,000	
	Status of Women—Office of the Co-ordinator (3)		
	Contributions to employee benefit plans	306,000	
	Total Ministry—Budgetary	**3,080,791,800**	**(107,000,000)**
	Non-budgetary	...	**9,700,000**
7	**Energy, Mines and Resources**		
	Department		
	Administration Program		
	Minister of Energy, Mines and Resources—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	4,052,000	
	Energy Program		
	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Appropriation Act No. 1, 1975)	10,000,000	
	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	24,620,000	
	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	91,800,000	
	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	2,500,000	
	Nova Scotia Resources (Ventures) Limited (Drilling Assistance Fund) (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	5,000,000	
	Contributions to employee benefit plans	6,764,000	
	Minerals and Earth Sciences Program		
	Contributions to employee benefit plans	22,784,000	
	Atomic Energy Control Board		
	Contributions to employee benefit plans	2,178,000	
	National Energy Board		
	Contributions to employee benefit plans	2,675,000	
	Total Ministry—Budgetary	**172,420,800**	...
	Non-budgetary	...	...
8	**Environment**		
	Department		
	Administration Program		
	Minister of the Environment—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	3,507,000	
	Environmental Services Program		
	Contributions to employee benefit plans	34,304,000	
	Parks Program		
	Contributions to employee benefit plans	23,137,000	
	Total Ministry—Budgetary	**60,995,800**	...
	Non-budgetary	...	...
9	**External Affairs**		
	Department		
	Canadian Interests Abroad Program		
	Secretary of State for External Affairs—Salary and motor car allowance	47,800	
	Payments under the Diplomatic Service (Special) Superannuation Act	200,000	
	Contributions to employee benefit plans	30,535,000	
	Passport Revolving Fund (Revolving Funds Act)	(448,000)	
	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund (Vote L46b (1981))	2,000,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	 Supplementary Estimates
		$	$
	World Exhibitions Program		
	Contributions to employee benefit plans	41,000	
	Canadian Institute for International Peace and Security		
	Payments to the Canadian Institute for International Peace and Security (Canadian Institute for International Peace and Security Act)	5,000,000	
	Canadian International Development Agency		
	Payments to International Financial Institutions (International Development (Financial Institutions) Assistance Act)	85,500,000	23,000,000
	Payments under the International Centre for Human Rights and Democratic Development Act	2,000,000	
	Contributions to employee benefit plans	8,051,000	
	(L) Payment to the Asian Development Bank (International Development (Financial Institutions) Assistance Act)	3,800,000	
	(L) Payment to the Caribbean Development Bank (International Development (Financial Institutions) Assistance Act)	400,000	
	(L) Payment to the Inter-American Development Bank (International Development (Financial Institutions) Assistance Act)	7,700,000	
	(L) Payment to the African Development Bank (International Development (Financial Institutions) Assistance Act)	6,100,000	
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	125,000,000	
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	64,000,000	
	International Joint Commission		
	Contributions to employee benefit plans	307,000	
	Total Ministry—Budgetary	**256,233,800**	**23,000,000**
	Non-budgetary	**84,000,000**	...
10	**Finance**		
	Department		
	Financial and Economic Policies Program		
	Minister of Finance—Salary and motor car allowance	47,800	
	Payments to International Development Association (Bretton Woods and Related Agreements Act)	166,000,000	150,000,000
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (Bretton Woods and Related Agreements Act)	4,300,000	
	Contributions to employee benefit plans	5,363,000	
	Purchase of domestic coinage (Royal Canadian Mint Act)	49,000,000	26,000,000
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (Bretton Woods and Related Agreements Act)	52,800,000	
	(L) Payments to the International Bank for Reconstruction and Development (International Development (Financial Institutions) Assistance Act)	17,700,000	
	Public Debt Program		
	Interest and other costs (Financial Administration Act)	39,400,000,000	
	Fiscal Transfer Payments Program		
	Payments to provincial governments under the Constitution Acts, 1867 to 1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority	6,981,000,000	874,000,000
	Payments to the provinces under the Public Utilities Income Tax Transfer Act	338,000,000	(64,000,000)

	Auditor General		
	Salary of the Auditor General	157,000	
	Contributions to employee benefit plans	4,848,000	
	Canadian International Trade Tribunal[4]		
	Contributions to employee benefit plans	747,000	
	Privatization and Regulatory Affairs[5]		
	Contributions to employee benefit plans	658,000	
	Total Ministry—Budgetary	**46,950,120,800**	**986,000,000**
	Non-budgetary	**70,500,000**	...
11	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	47,800	
	Liabilities under the Fisheries Improvement Loans Act	1,000,000	
	Contributions to employee benefit plans	39,807,000	
	Total Ministry—Budgetary	**40,854,800**	...
	Non-budgetary	...	...
12	**Forestry**[6]		
	Minister of State (Forestry)—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	8,404,000	
	Total Ministry—Budgetary	**8,451,800**	...
	Non-budgetary	...	...
13	**Governor General**		
	Salary of the Governor General (Governor General's Act)	70,000	
	Annuities payable under the Governor General's Retiring Annuity Act	280,000	
	Contributions to employee benefit plans	741,000	
	Total Ministry—Budgetary	**1,091,000**	...
	Non-budgetary	...	...
14	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	4,048,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (Indian Act)	2,000,000	
	Indian annuities treaty payments (Indian Act)	880,000	
	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	
	Contributions to employee benefit plans	18,188,000	
	(L) Loans to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act	1,452,000	
	Northern Affairs Program		
	Contributions to employee benefit plans	4,505,000	
	Total Ministry—Budgetary	**34,683,800**	...
	Non-budgetary	**1,452,000**	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
15	**Industry, Science and Technology**[7]		
	Department		
	Industry and Technology Program		
	Minister of Industry, Science and Technology—Salary and motor car allowance	47,800	
	Liabilities under the Small Businesses Loans Act	22,000,000	
	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program (Industrial and Regional Development Act)	8,000,000	
	Contributions to employee benefit plans	14,707,000	
	Regional and Native Economic Development Program		
	Contributions to employee benefit plans	2,223,000	
	Federal Business Development Bank		
	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act	6,400,000	
	Investment Canada		
	Contributions to employee benefit plans	926,000	
	Ministry of State (Science and Technology)		
	Contributions to employee benefit plans	1,381,000	
	National Research Council of Canada		
	Contributions to employee benefit plans	23,934,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,065,000	
	Science Council of Canada		
	Contributions to employee benefit plans	270,000	
	Statistics Canada		
	Contributions to employee benefit plans	25,855,000	
	Total Ministry—Budgetary	**106,808,800**	...
	Non-budgetary	...	...
16	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	12,943,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,233,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities and annuities to spouses and children of judges	143,060,000	
	Contributions to employee benefit plans	244,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	1,483,000	

	Law Reform Commission of Canada		
	Contributions to employee benefit plans	273,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	596,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,110,000	
	Contributions to employee benefit plans	681,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	325,000	
	Total Ministry—Budgetary	**162,995,800**	...
	Non-budgetary	...	...
17	**Labour**		
	Department		
	Minister of Labour—Salary and motor car allowance	47,800	
	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	43,010,000	
	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	90,500,000	
	Contributions to employee benefit plans	5,834,000	
	Canada Labour Relations Board		
	Contributions to employee benefit plans	766,000	
	Total Ministry—Budgetary	**140,157,800**	...
	Non-budgetary	...	...
18	**National Defence**		
	Department		
	Minister of National Defence—Salary and motor car allowance	47,800	
	Associate Minister of National Defence—Salary and motor car allowance	47,800	
	Pensions and annuities paid to civilians	24,000	
	Military pensions	778,758,880	
	Contributions to employee benefit plans	176,057,470	
	Emergency Preparedness Canada		
	Contributions to employee benefit plans	721,000	
	Total Ministry—Budgetary	**955,656,950**	...
	Non-budgetary	...	...
19	**National Health and Welfare**		
	Department		
	Departmental Administration Program		
	Minister of National Health and Welfare—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	6,788,000	
	Health Services and Promotion Program		
	Payments to provinces and territories for insured health services and extended health care services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	6,871,000,000	(213,000,000)
	Contributions to employee benefit plans	1,993,000	
	Social Services Program		
	Canada Assistance Plan payments (Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	4,779,200,000	163,100,000
	Contributions to employee benefit plans	1,735,000	
	Medical Services Program		
	Contributions to employee benefit plans	14,184,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[(1)]—*Continued*

Section	Department or agency	As shown in Main Estimates	 Supplementary Estimates
		$	$
	Health Protection Program		
	Contributions to employee benefit plans	13,081,000	
	Income Security Program		
	Family allowance payments (Family Allowances Act)	2,612,000,000	41,000,000
	Old age security payments (Old Age Security Act)	11,885,000,000	(35,000,000)
	Guaranteed income supplement payments (Old Age Security Act)	3,961,000,000	(59,000,000)
	Spouse's allowance payments (Old Age Security Act)	549,000,000	(72,000,000)
	Contributions to employee benefit plans	12,333,000	
	Fitness and Amateur Sport Program		
	Contributions to employee benefit plans	665,000	
	Medical Research Council		
	Contributions to employee benefit plans	370,000	
	Total Ministry—Budgetary	**30,708,396,800**	**(174,900,000)**
	Non-budgetary	...	...
20	National Revenue		
	Customs and Excise		
	Minister of National Revenue—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	54,867,000	
	Taxation		
	Contributions to employee benefit plans	110,671,000	
	Total Ministry—Budgetary	**165,585,800**	...
	Non-budgetary	...	...
21	Parliament		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the Parliament of Canada Act; the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account; retiring allowances to former Senators under Part III of the Members of Parliament Retiring Allowances Act	10,950,000	
	Contributions to employee benefit plans	1,844,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Parliament of Canada Act and the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	46,526,000	
	Contributions to employee benefit plans	15,900,000	
	Library of Parliament		
	Contributions to employee benefit plans	1,506,000	
	Total Ministry—Budgetary	**76,726,000**	...
	Non-budgetary	...	...

22	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	70,600	
	Deputy Prime Minister and President of the Privy Council—Salary and motor car allowance	47,800	
	Leader of the Government in the Senate—Salary and motor car allowance	47,800	
	Ministers without Portfolio or Ministers of State—Motor car allowance	22,000	
	Allowance to former Prime Minister	40,200	
	Allowance to widow of former Prime Minister	8,333	
	Contributions to employee benefit plans	4,462,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	155,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	128,000	
	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	1,000,000	18,300,000
	Contributions to employee benefit plans	329,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,190,000	
	Economic Council of Canada		
	Contributions to employee benefit plans	983,000	
	Northern Pipeline Agency[8]		
	Contributions to employee benefit plans	22,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	997,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	91,000	
	Total Ministry—Budgetary	**9,593,733**	**18,300,000**
	Non-budgetary	...	...
23	**Public Works**		
	Department		
	Services Program		
	Public Works Revolving Fund (Revolving Funds Act)	14,900,000	
	Minister of Public Works—Salary and motor car allowance	47,800	
	Real Property Program		
	Grants to municipalities and other taxing authorities (Municipal Grants Act)	297,755,000	
	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	
	Contributions to employee benefit plans	1,496,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the National Housing Act	(151,100,000)	
	Total Ministry—Budgetary	**314,378,800**	...
	Non-budgetary	**(151,100,000)**	...
24	**Secretary of State**[9]		
	Department		
	Secretary of State—Salary and motor car allowance	47,800	
	Post-secondary education payments to provinces pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	2,271,000,000	(101,000,000)
	Interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act	411,000,000	
	Salaries of the Lieutenant-Governors (Salaries Act)	758,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Payments under Lieutenant-Governors Superannuation Act	150,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	60,000	
	Contributions to employee benefit plans	17,550,000	
	Canadian Centre for Management Development		
	Contributions to employee benefit plans	758,000	
	Ministry of State (Multiculturalism and Citizenship)		
	Contributions to employee benefit plans	1,676,000	
	Public Service Commission		
	Contributions to employee benefit plans	14,453,000	
	Staff Development and Training Revolving Fund (Revolving Funds Act)	(126,000)	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	600,000	
	Total Ministry—Budgetary	**2,717,926,800**	**(101,000,000)**
	Non-budgetary	...	...
25	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	1,921,000	
	Correctional Service		
	Pensions and other employee benefits	198,000	
	Contributions to employee benefit plans	62,061,000	
	National Parole Board		
	Contributions to employee benefit plans	2,129,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	172,865,000	
	Contributions to employee benefit plans	14,038,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	95,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	160,000	
	Total Ministry—Budgetary	**253,514,800**	...
	Non-budgetary	...	...
26	**Supply and Services**		
	Department		
	Minister of Supply and Services—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	30,525,000	
	Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	303,000,000	16,325,000
	Supply Revolving Fund (Revolving Funds Act)	3,241,000	

	Defence Production Revolving Fund (Defence Production Act)	(1,850,000)	
	(L.)Payment in accordance with terms and conditions approved by Governor in Council for the purchase of 4,000 shares of the Royal Canadian Mint pursuant to the Royal Canadian Mint Act	...	40,000,000
	Total Ministry—Budgetary	**334,963,800**	**16,325,000**
	Non-budgetary	...	**40,000,000**
27	Transport[10]		
	Department		
	Minister of Transport—Salary and motor car allowance	47,800	
	Airports Revolving Fund (Revolving Funds Act)	(82,550,000)	18,550,000
	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	3,000,000	
	Contributions to employee benefit plans	120,840,000	
	Canadian Aviation Safety Board		
	Contributions to employee benefit plans	1,642,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	67,000	
	Grain Transportation Agency Administrator		
	Contributions to employee benefit plans	224,000	
	National Transportation Agency		
	Payments to railway companies under the Western Grain Transportation Act	472,148,000	97,952,000
	Payments to railway and transportation companies under the Railway Act	62,964,000	(16,535,000)
	Payments to railway companies under the National Transportation Act, 1987	17,502,000	2,320,000
	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	82,164,000	6,099,000
	Contributions to employee benefit plans	3,967,000	
	Total Ministry—Budgetary	**682,015,800**	**108,386,000**
	Non-budgetary	...	...
28	Treasury Board		
	Secretariat		
	Central Administration of the Public Service Program		
	President of the Treasury Board—Salary and motor car allowance	47,800	
	Contributions to employee benefit plans	6,399,000	
	Employer Contributions to Insurance Plans Program		
	Payments under earlier superannuation and retirements acts and under the Public Service Pension Adjustment Act	100,000	
	Temporary Assignment Program		
	Contributions to employee benefit plans	387,000	
	Comptroller General		
	Contributions to employee benefit plans	1,477,000	
	Total Ministry—Budgetary	**8,410,800**	...
	Non-budgetary	...	...
29	Veterans Affairs		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	47,800	
	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	12,000	
	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	10,000	
	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	539,000	
	Contributions to employee benefit plans	18,318,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Canadian Pension Commission Program		
	Contributions to employee benefit plans	462,000	
	Bureau of Pensions Advocates Program		
	Contributions to employee benefit plans	775,000	
	Veterans Appeal Board Program		
	Contributions to employee benefit plans	337,000	
	Total Ministry—Budgetary	**20,500,800**	...
	Non-budgetary	...	...
30	**Western Economic Diversification**		
	Minister of Western Economic Diversification—Salary and motor car allowance	47,800	
	Liabilities under the Small Businesses Loans Act	14,000,000	
	Contributions to employee benefit plans	2,580,000	
	Total Ministry—Budgetary	**16,627,800**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**88,048,595,883**	**1,465,111,000**
	Non-budgetary	**4,852,000**	**49,700,000**

(L) Non-budgetary authority (loan, investment or advance).

[1] Details of statutory authorities not shown in the Estimates are not included in this appendix.

[2] During the year, Canadian Forestry Service Program was transferred to the Department of Forestry.

[3] During the year, Status of Women—Office of the Co-ordinator was transferred from the Department of Secretary of State to this Program.

[4] During the year, Canadian Import Tribunal Program and Tariff Board of the Department of Finance as well as the Textile and Clothing Board of the former Department of Regional Industrial Expansion were transferred to this Program.

[5] During the year, Air Canada was transferred from the Department of Transport to this Program.

[6] During the year, Canadian Forestry Service Program was transferred from the Department of Agriculture to this Program.

[7] Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The Textile and Clothing Board has been transferred to the Canadian International Trade Tribunal of the Department of Finance.

[8] During the year, Northern Pipeline Agency was transferred from the Department of Transport to this Program.

[9] During the year, Status of Women—Office of the Co-ordinator was transferred to the Department of Employment and Immigration.

[10] During the year, Air Canada was transferred to the Department of Finance under Privatization and Regulatory Affairs, and Northern Pipeline Agency was transferred to the Department of Privy Council.

APPENDIX 3

Authorities Available from Previous Years

Section	Vote number	Department or agency	Amount
			$
2		**Agriculture**	
		Department	
		Agri-Food Program	
	15(1)	Appropriation Act No. 1, 1970 (Vote 17b). To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established.	20,893,095
	(S)	Farm Products Marketing Agencies Act, Section 28. Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with Section 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1988-89 fiscal year of $400,000.	600,000
	(S)	Race Track Supervision Revolving Fund—Revolving Funds Act, Section 2. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.	3,533,311
		Canadian Dairy Commission	
	(S)	(L) Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1) (a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	226,752,000
		Canadian Livestock Feed Board	
	(S)	(L) Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account; and, (b) any amount advanced under Section 17. (Net)	60,000,000
		Farm Credit Corporation	
	(S)	(L) Farm Credit Act. Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregrate $825,000,000 and the money paid constitutes the capital of the Corporation. (Net)	6,667,000
		Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to Subsection (l) and the principal of loans made to the Corporation under Subsection (2) shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	895,387,101

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
	(S)	(L) Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	20,038,462
		Total Ministry—Budgetary	**25,026,406**
		Non-budgetary	**1,208,844,563**
4		**Communications**	
		Department	
	(S)	Government Telecommunications Agency Revolving Fund—Revolving Funds Act, Section 3. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $15,000,000 which was increased to $19,000,000 through subsequent Appropriation Acts.	19,367,268
	(S)	(L) Telesat Canada Act, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions, approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	40,000,000
		National Film Board	
	(S)	Revolving Fund—Revolving Funds Act, Section 6. To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of fixed assets and can record the increase in the net book value of fixed assets against the authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20,000,000 at any time.	1,674,436
		National Museums of Canada	
	75	Appropriation Act No. 2, 1988-89. Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1988-89 and 1989-90 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation.	1,651,574
		Total Ministry—Budgetary	**22,693,278**
		Non-budgetary	**40,000,000**
6		**Employment and Immigration**	
		Department/Commission	
		Immigration Program	
	(S)	(L) Immigration Act, Section 119. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1986 c. 59, shall not exceed $90,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)	13,131,558
		Total Ministry—Budgetary	...
		Non-budgetary	**13,131,558**

7		**Energy, Mines and Resources**	
		Department	
		Energy Program	
	(S)	Canada/Nova Scotia Oil and Gas Agreement Act, Section 237(1). Canada-Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000.	41,115,844
	(S)	Canada-Newfoundland Atlantic Accord Implementation Act, Section 233(1). Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000.	189,590,598[(2)]
	(S)	Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act, Section 242, Part VII. Nova Scotia Resources (Ventures) Limited (Drilling Assistance Fund)—Payments in accordance with the Act. To make payments out of the Consolidated Revenue Fund pursuant to Sections 240 and 241, the amount not exceeding, in the aggregate, the sum of $25,000,000.	25,000,000
		Petro-Canada	
	(S)	(L) Petro-Canada Act, as amended. Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	3,830,500,000
		Total Ministry—Budgetary	**255,706,442**
		Non-budgetary	**3,857,728,147**
9		External Affairs	
		Department	
		Canadian Interests Abroad Program	
	(S)	Passport Revolving Fund—Revolving Funds Act, Section 4. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time.	14,487,061
	L12c	Appropriation Act No. 1, 1971. To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, Vote L11, Appropriation Act No. 3, 1989-90. (Net)	2,933,397
	630	(L) Appropriation Act No. 2, 1954. To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, Vote L12, Appropriation Act No. 3, 1989-90. (Net)	21,894,940
	(S)	(L) Appropriation Act No. 3, 1980-81. To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate $12,500,000. (Net)	4,241,364
	L47b	Appropriation Act No. 3, 1980-81. To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)	12,378,150

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Canadian Commercial Corporation	
	(S)	(L) Canadian Commercial Corporation Act, Section 11. The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
		Canadian International Development Agency	
	L55	International Development (Financial Institutions) Assistance Act—Inter-American Development Bank To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid.) (Various Appropriation Acts.) (Gross)	916,255,517
		(The commitment under parliamentary authority of the International Development (Financial Institutions) Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 Cdn using the year-end closing rate of exchange ($1.3636 Cdn = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986.)	
	L50	International Development (Financial Institutions) Assistance Act—Caribbean Development Bank. To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares. (Various Appropriation Acts.) (Gross)	38,517,775
	L36a	International Development (Financial Institutions) Assistance Act—Asian Development Bank. Appropriation Act No. 3, 1977-78. The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and susbsequent years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts.) (Gross)	523,683,502
	(S)	(L) International Development (Financial Institutions) Assistance Act—African Development Bank. As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and, (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)	
		i) initial subscription to shares of the African Development Bank	181,449,560
		ii) second subscription to shares of the African Development Bank	477,533,141

		Export Development Corporation	
	(S)	(L) Export Development Act.	
		Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)	803,000,000
		Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14;	
		Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of:	
		(a) the paid-in capital of the Corporation from time to time, and,	
		(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada. (Net)	3,838,643,000
		Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)	4,804,792,265
		Total Ministry—Budgetary	**14,487,061**
		Non-budgetary	**11,635,322,611**
10		**Finance**	
		Department	
		Financial and Economic Policies Program	
	(S)	(L) In accordance with the Bretton Woods and Related Agreements Act, Section 8.1(1). Loans to the International Monetary Fund. Limit $550,000,000. (Gross)	535,979,639
	(S)	(L) Bretton Woods and Related Agreements Act, Section 8. The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	2,853,605,710
	(S)	(L) Bretton Woods and Related Agreements Act, Section 6.1. The Minister of Finance may pay out of the Consolidated Revenue Fund to the Multilateral Investment Guarantee Agency, in the manner and at the times provided for in the Convention set out in the Fifth Schedule, a sum or sums of money not exceeding in the whole $3,208,130 US. (Gross)	3,825,695
		Special Program	
	(S)	Financial Institutions Depositors Compensation Act, Section 16. Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required.	71,704,684
	(S)	(L) Canadian Commercial Bank Financial Assistance Act, Section 3. There is hereby appropriated for the purposes of Section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	2,000,000
		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $3,000,000,000. (Net)	1,305,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	Office of the Superintendent of Financial Institutions Act, Sections 16 and 17. The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arizing out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval.	41,451,919
		Privatization and Regulatory Affairs	
	(S)	(L) Teleglobe Canada Act (Canadian Overseas Telecommunication Corporation Act), Section 16. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Gross)	4,500,000

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
	L35e	Appropriation Act No. 4, 1981-82. To amend Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1981-82 to authorize Eldorado Nuclear Limited to increase its total borrowing from $600,000,000 to an amount outstanding from time to time not exceeding $700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance. (Net)	222,567,000
		Total Ministry—Budgetary	**113,156,603**
		Non-budgetary	**4,927,478,044**
11		**Fisheries and Oceans**	
		Department	
	540	(L) Appropriation Act No. 5, 1955. Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	150,000
		Canadian Saltfish Corporation	
	L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 16 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is $50,000,000. (Net)	9,000,000
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 16 of the Freshwater Fish Marketing Act shall not exceed $30,000,000. (Net)	13,500,000
		Total Ministry—Budgetary	...
		Non-budgetary	**22,650,000**

14		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	Appropriation Act No. 4, 1987-88 (Vote 5c). Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 1988-89 fiscal year of $25,886,222.	34,113,778
	L51a	Appropriation Act No. 9, 1966. To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	17,898,494
	L53b	Appropriation Act No. 1, 1970. Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote 6b, Appropriation Act No. 4, 1989-90, shall not exceed $64,000,000. (Net)	28,405,418
		Northern Affairs Program	
	7a	Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a). To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding $9,000,000. Indian Affairs and Northern Development Vote 30b, Appropriation Act No. 7, 1967 increase to $18,000,000 the authority to make commitments in respect of northern mineral development assistance grants. Vote 30c, Appropriation Act No. 1, 1968 reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of $18,000,000.	336,764
	L40	Appropriation Act No. 3, 1975. Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Gross)	320,000
	546	(L) Appropriation Act No. 3, 1953. To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	4,247,757
	L81a	Appropriation Act No. 4, 1969. To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establisment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Net)	4,686,588
		Total Ministry—Budgetary	**34,450,542**
		Non-budgetary	**55,558,257**
15		**Industry, Science and Technology**[1]	
		Department	
		Industry and Technology Program	
	L97b	Appropriation Act No. 1, 1970. Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Net)	1,948,436

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Cape Breton Development Corporation	
	L40a	Appropriation Act No. 4, 1975.	
		Cape Breton Development Corporation Act, Section 19(2).	
		The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000. (Net)	9,000,000
		Federal Business Development Bank	
	(S)	Federal Business Development Bank Act, Sections 28 and 31.	
		Payments to the Federal Business Development Bank pursuant to the Act. Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)	6,400,000
	(S)	(L) Federal Business Development Bank Act.	
		Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	1,021,770,000
		Canada Post Corporation	
	(S)	(L) Canada Post Corporation Act, Sections 28, 29 and 30.	
		The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net)	
		PC 1988-596 terms and conditions provide:	
		Section 1. The maximum principal amount outstanding of all loans with a maturity of less than one year made to the Canada Post Corporation ("the Corporation") out of the Consolidated Revenue Fund shall not exceed $100,000,000 at any time during the period from April 1, 1988 to March 30, 1989, and,	
		Section 5. The maximum principal amount of all loans with a maturity of more than five years and less than ten years made to the Corporation out of the Consolidated Revenue Fund shall not exceed $160,000,000 during the period from April 1, 1988 to March 31, 1989. Loans made under this Section shall be made in accordance with Subsection 6(1) or Subsection 6(2) and,	
		Section 8. The aggregate principal amount of loans made under Sections 1 and 5 shall not exceed $255,000,000 outstanding at any time. (Net)	420,000,000
		Total Ministry—Budgetary	**6,400,000**
		Non-budgetary	**1,452,718,436**
18		**National Defence**	
		Department	
	L15	Special Appropriation Act, 1963.	
		Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Gross)	13,086,217

	L20b	Appropriation Act No. 1, 1976. To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, shall not exceed $80,000,000. (Net)	29,290,107
		Total Ministry—Budgetary	...
		Non-budgetary	**42,376,324**
23		**Public Works**	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund—Revolving Funds Act, Section 5. To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $150,000,000 which was increased to $450,000,000 through subsequent Appropriation Acts.	279,596,985
		Net liabilities assumed by the Fund.	16,571,268
		Canada Mortgage and Housing Corporation	
	(S)	(L) Canada Mortgage and Housing Corporation Act.	
		Section 21 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act.	
		Section 24 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
		National Housing Act.	
		Section 19. Authority for a special mortgage and loan purchase fund, any advance to which shall not exceed $100,000,000 less the balance of the fund. (Net)	100,000,000
		Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	286,000,000
		Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	249,500,000
		Section 34(a). Advances for direct loans under Subsection 8.2(1), Parts II, IV.2, VI and VI.1 and Section 59 not exceeding in the aggregate $14,500,000,000. (Gross)	1,680,106,790
		Section 42(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	38,500,000
		Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage projects purposes to $1,674,600,000. (Gross)	354,200,000
		Section 56(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	189,600,000
		Section 77(2) limits the aggregate of advances for proposal development in housing research and community planning to $75,000,000. (Gross)	59,000,000
		Section 79(6) limits the aggregate of advances and reimbursements for public housing joint projects to $3,000,000,000. (Gross)	913,900,000
		Section 84(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	100,000,000
		Section 89(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to $550,000,000. (Gross)	111,000,000
		Section 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing in a designated area to $400,000,000. (Gross)	292,900,000
		Section 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing not in a designated area to $60,000,000. (Gross)	60,000,000
		Total of Sections 26(3) to 92(8) gross authorities is $21,552,600,000.	
		Total Ministry—Budgetary	**296,168,253**
		Non-budgetary	**4,434,706,790**

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote number	Department or agency	Amount
			$
24		**Secretary of State**	
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—Revolving Funds Act, Section 7. To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000.	7,477,418
		Total Ministry—Budgetary	**7,477,418**
		Non-budgetary	...
25		**Solicitor General**	
		Correctional Service	
	L103b	Appropriation Act No. 1, 1969. To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, Appropriation Act No. 3, 1982-83. (Net)	36,523
		Total Ministry—Budgetary	...
		Non-budgetary	**36,523**
26		**Supply and Services**	
		Department	
	(S)	Supply Revolving Fund—Department of Supply and Services Act, Subsections 5(1) and (2) and Revolving Funds Act, Section 8. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and operations, the total of which shall not exceed $200,000,000 at any time.	131,116,902
	(S)	Defence Production Revolving Fund—Defence Production Act, Section 19. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the Defence Production Loan Account at any time.	73,643,080
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Section 17. The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000 or such greater amount as may be specified in an Appropriation Act. (Net)	33,764,848
		Total Ministry—Budgetary	**204,759,982**
		Non-budgetary	**33,764,848**
27		**Transport**	
		Department	
	(S)	(L) Canada Ports Corporation Act, Section 52, Part I and Section 26, Part II, Schedule 1. The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 52 and 26 shall not at any time exceed $10,000,000. (Net)	10,000,000

	(S)	(L) St. Lawrence Seaway Authority Act, Section 28. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	10,000,000
	(S)	Airports Revolving Fund—Revolving Funds Act, Section 10. To deposit into the Consolidated Revenue Fund revenue received from the operation of certain airports and monies appropriated from time to time and to make payments out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing certain airports, the Fund will operate within limits of the statutory drawdown authority approved by Parliament.	263,920,671
		Air Canada[4]	
	(S)	(L) Air Canada Act. Section 13. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	420,991,000
		Section 19. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	620,077,299
		Total Ministry—Budgetary	**263,920,671**
		Non-budgetary	**1,061,068,299**
29		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) Veterans' Land Act. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, Appropriation Act No. 3, 1970, shall not exceed $605,000,000. (Net)	513,454,735
		Total Ministry—Budgetary	**...**
		Non-budgetary	**513,454,735**
		Total Government—Budgetary	**1,244,246,656**
		Non-budgetary	**29,298,839,135**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

[1] Vote 15c in 1988-89.

[2] This brought forward amount was incorrectly recorded in the "Statutory adjustments and warrants" column last year.

[3] Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology.

[4] During the year, Air Canada was transferred to the Department of Finance under Privatization and Regulatory Affairs.

APPENDIX 4

Non-Lapsing Authorities Granted in the Current Year

Section	Vote number	Department or agency	Amount $
4		**Communications**	
		Department	
	(S)	Government Telecommunications Agency Revolving Fund—Revolving Funds Act, Section 3. Increase in authority pursuant to Vote 2, Appropriation Act No. 3, 1989-90.	11,000,000
		National Museums of Canada	
	75	Operating expenditures, including an amount of $3,990,000 for the purchase of objects for the collection of the Corporation in the 1989-90 and 1990-91 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation and the grant listed in the Estimates. (Appropriation Act No. 3, 1989-90).	3,990,000
		Total Ministry—Budgetary	**14,990,000**
		Non-budgetary	...
14		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	L20	Appropriation Act No. 3, 1975. Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 6b, Appropriation Act No. 4, 1989-90. Limit $64,000,000. (Net)	(6,000,000)
		Total Ministry—Budgetary	...
		Non-budgetary	**(6,000,000)**
		Total Government—Budgetary	**14,990,000**
		Non-budgetary	**(6,000,000)**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

SECTION 2

1989-90
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

CONTENTS

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Program objectives and activity descriptions	2.2
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Programs by activity	2.9
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Details of amounts credited to the vote	2.20
Revenue	2.20

Department

Management and Administration Program

Objective

To provide direction and support for the efficient and effective delivery of departmental policy, programs and services.

Activity Description

Executive

Office of the Minister, and Minister of State (Agriculture), Deputy Minister, the Departmental Secretariat, the Senior Assistant Deputy Minister, Audit and Evaluation and Emergency Planning; provides for the establishment of strategies, policies, programs, priorities and allocation of departmental resources; ensures the Department is prepared to respond to national emergencies in accordance with responsibilities assigned under the Emergency Planning Orders.

Management Services

Provides departmental personnel services such as staffing, classification, staff relations, training and development and official languages; supports the departmental management process through the provision of financial and operational planning and reporting, through improving productivity and extending the capabilities of departmental resources, and by ensuring the development and implementation of effective asset management strategies, maintenance of departmental facilities; provision of library services; and, provides information and public relations services to support departmental activities.

Agri-Food Program

Objective

To promote the growth, stability and competitiveness of the agri-food sector, by making available policies, programs and services that are most appropriately provided by a federal Government so that the sector makes its maximum real contribution to the national economy.

Activity Description

Scientific Research and Development

Research on new technology in the areas of soils, agricultural water resources, agriculture practices and climatic uncertainty, energy uses in all phases of the agri-food industry, agricultural environmental degradation, agriculture related biological resources; improving the long-term marketability of Canadian agricultural products; increasing animal and crop production efficiency and adaptability to Canadian climate and lowering production costs; understanding and controlling animal physiological mechanisms that influence the processes of digestion, reproduction, and growth; improving crop quality and pest resistance through increased focus on product definition at the biochemical, molecular, and cellular levels; developing pest management strategies, improving plant nutrition practices, evaluating constraints to crop production in new production areas and developing new varieties of presently marginal crops; improving agricultural production practices and harvesting and storage technology; developing and transferring new technology in the areas of extraction and use of cereal, oilseed and other crop components, fruit and vegetable processing and quality monitoring and production cost reduction, meat and meat product processing; identifying and eliminating toxic compounds in feed and food; determining and disseminating information on nutritive value of selected crops, nutrient content of food, food safety, metabolism of fats from plant and animal sources, methods and processes for new food ingredients and products with commercial potential, recycling and adding value to agri-food industry residues.

Inspection and Regulation

Regulation and inspection of imported animals and plants, animal products and biologics, farm inputs such as pesticides, feed, fertilizer and supplements; controlling/eradicating exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; preventing/removing human health and safety threats created through chemical or bacterial hazards associated with food and agricultural products; preventing, controlling and eradicating domestic animal or plant diseases of economic or human health significance; inspection and health certification of animals, plants and plant products for export; ante and post-mortem inspection of animals and birds slaughtered; the monitoring and registering of facilities involved in food production, storage or transportation; livestock carcass grading and the monitoring of grade standards for fruit and vegetables; the inspection, grading and/or classification of seed; animal disease research; making and enforcing regulations governing racetracks and pari-mutuel betting systems.

Farm Financial Programs

Providing loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act; providing for interest rate and loan adjustments under the Commodity Based Loan and Farm Debt Review Programs; providing federal support to provincially administered voluntary all risk crop insurance against natural hazards related to production and crop damage (migratory waterfowl); providing loan guarantees under the Advance Payments for Crops Act; guaranteeing the average wholesale price of products marketed under the Agricultural Products Cooperative Marketing Act; purchasing, selling, importing, storing, transporting and processing agricultural products under the Agricultural Products Board Act; administering National Producers tripartite stabilization programs and other deficiency payments to stabilize prices of farm products under the Agricultural Stabilization Act.

Agricultural Policy

Development of comprehensive, market oriented commodity-based development strategies; maintaining and distributing commodity market and economic analysis; analyzing the structure and performance of the agri-food sector; analyzing other policies and programs which impact on the agri-food sector with a view to mitigating identifiable negative impacts; coordination of Department policy development, strategies and programs; and provision of policy assistance and advice to the Grains and Oilseeds Program.

International Programs

Formulates, initiates and directs departmental trade policy positions, export programs and related activities in support of External Affairs; provides policy advice, coordination and support to the International Affairs group of the Grains and Oilseeds Program with respect to the plans and priorities of the Minister of State (Grains and Oilseeds); participates in bilateral and multilateral trade negotiations including Canada/USA and the GATT; assists in facilitating export market maintenance and expansion of Canadian agri-food products and technology by being the focal point for the provision of departmental technical, scientific and commodity expertise in support of External Affairs objectives; participates in establishing, defining, promoting and promulgating Canadian positions in both bilateral and multilateral fora, (e.g., MOU's, FAO, OECD, WFP); plans and implements agricultural technical development assistance packages in conjunction with CIDA.

Agriculture Development

Developing, implementing, and delivering regional agri-food initiatives in cooperation with other government and private sector interests to improve the performance in the agricultural production and marketing sectors while sustaining the natural resource base; development of the livestock, crop and food sectors through programs aimed at increasing the profitability of these sectors; improving the productivity and competitiveness of the livestock and crop sectors, as well as improving the competitiveness of the Processing, Distribution and Retail Sector; adjustment assistance to farmers facing economic and production difficulties; the monitoring of soil conservation programs carried out across Canada and the provision of information and advice on climatic and environmental factors that have an impact on the productivity and competitiveness of the crop sector; administering the Prairie Farm Rehabilitation Act in Manitoba, Saskatchewan and Alberta and delivering programs to develop and promote systems of improved farm practices, in the areas of tree culture, water supply, soil and water conservation, land utilization and land settlement; monitoring federal marketing boards established under the Farm Products Marketing Agencies Act to ensure legislative compliance, promote new agency formation, and monitor production costs and selling prices for regulated commodities.

Grains and Oilseeds Program

Objective

To promote the growth, stability and competitiveness of the grains and oilseeds component of the agri-food sector of the Canadian economy.

Activity Description

Canadian Grain Commission

The Commission, under the authority of the Canada Grain Act provides grain inspection services at licensed terminal and transfer elevators; preparation and distribution of grain standard samples; advice on the control of insect pests in stored grain; provision of official monitoring of weighing at licensed terminal and transfer elevators; performance of weigh-overs of grain at terminal and transfer elevators; inspection of elevator facilities and scales; collection, compilation and publication of grain statistics; economic analysis related to program regulatory functions; elevator and grain dealer licencing; computer services including documentation for grain handled through terminal elevators; registration of elevator receipts of grain; producer railcar allocation; conducts quality surveys, varietal studies and performs basic and applied research on new grain crops and on grains marketed; branch executive and division management; support staff in finance, planning and administrative services; supervision of futures trading reports to Commissioners appointed under the Canada Grain Act.

Domestic Policy and Programs

Administers, develops and implements policies and programs for the stabilization and support of grains and oilseeds sector; makes contributions, collects levies and issues payments to grains and oilseeds producers under the Western Grain Stabilization Act; makes payments to the Canadian Wheat Board (CWB) of interest on cash advances on farm stored grain to producers in Western Canada; reimburses the CWB for defaults of payments on cash advances by grain producers and for deficits incurred on the Canadian Wheat Board pool account; provides a focus for the federal relationship to the co-operative sector; and provides industry support, grants and contributions, to promote improvement and competitiveness in grains and oilseeds products.

International Policy and Trade

Maintain and expand Canadian trade in grains, oilseeds, and products by analysing developments and preparing policy options on international trade and marketing issues. Participates in bilateral and multilateral trade negotiations including market access. Facilitates the marketing of grains and oilseeds by advising exporters on the use of various programs, including export credits, food aid and export market development. Represents Canada in relevant international fora. Maintaining a data base on the international trade in grains and oilseeds.

Management and Administration

Provides administrative support to the Office of the Minister of State (Grains and Oilseeds); directs the federal Government support activities for the development and efficient and effective delivery of grains and oilseeds policies, programs and services; analyses domestic and international policies and economic situations as they affect the grains and oilseeds industry, and provides financial and administrative services for the Grains and Oilseeds Branch.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Livestock Feed Board

Objective

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada, British Colombia, the Yukon Territory and the Northwest Territories, and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in the same areas.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Management and Administration Program				
...	57,154,000	...	...	57,154,000	1	Program expenditures				
...	...	...	1,799,051	1,799,051		Transfer from TB Vote 5[1]				
...	57,154,000	...	1,799,051	58,953,051		Total—Vote 1	58,594,246	358,805	...	55,582,850
...	1	...	...	1	2	Pursuant to Section 12 (1) of the Farm Credit Act to increase from $225,000,000 to $625,000,000 the aggregate amount that may be paid to the Farm Credit Corporation under this section	...	1	...	...
...	47,800	...	(47,800)	...	(S)	Minister of Agriculture—Salary and motor car allowance	...	...	...	23,250
...	5,853,000	...	(101,000)	5,752,000	(S)	Contributions to employee benefit plans	5,752,000	...	...	5,957,000
...	**63,054,801**	**...**	**1,650,251**	**64,705,052**		**Total Program—Budgetary**	**64,346,246**	**358,806**	**...**	**61,563,100**
						Agri-Food Program				
...	508,180,000	...	...	508,180,000	5	Operating expenditures				
...	...	1,213,000	...	1,213,000	5b	Operating expenditures				
...	...	1	...	1	5c	Transfer of $13,024,499 from Agriculture Vote 15				
...	...	...	13,024,499	13,024,499		Transfer from: Vote 15				
...	...	...	8,029,025	8,029,025		TB Vote 5[1]				
...	508,180,000	1,213,001	21,053,524	530,446,525		Total—Vote 5	526,665,122	3,781,403	...	486,113,676
...	86,462,000	...	...	86,462,000	10	Capital expenditures	77,625,635	8,836,365	...	71,873,042
20,893,095	499,372,000	...	...	520,265,095	15	Grants and contributions				
...	...	55,916,000	...	55,916,000	15b	Grants and contributions				
...	...	1	...	1	15c	Grants listed in the Estimates				
...	...	...	(13,024,499)	(13,024,499)		Transfer to Vote 5				
20,893,095	499,372,000	55,916,001	(13,024,499)	563,156,597		Total—Vote 15	482,940,033	59,323,469	20,893,095	599,295,520
...	90,000,000	44,000,000	(3,752,390)	130,247,610	(S)	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	130,247,610	...	...	96,878,412
...	...	...	4,752,161	4,752,161	(S)	Payments pursuant to the Agricultural Products Cooperative Marketing Act	4,752,161	...	...	1,047,720

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	275,000,000	38,000,000	(261,779,880)	51,220,120	(S)	Contributions to the provinces under the Crop Insurance Act	51,220,120	...	...	193,721,503
...	4,000,000	2,000,000	15,923	6,015,923	(S)	Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	6,015,923	...	...	5,419,976
...	12,000,000	(7,000,000)	(490,269)	4,509,731	(S)	Interest payments and guarantees under the Advance Payments for Crops Act	4,509,731	...	...	11,486,969
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	...
...	57,660,000	...	(993,000)	56,667,000	(S)	Contributions to employee benefit plans	56,667,000	...	...	57,875,000
3,533,311	...	...	...	3,533,311	(S)	Race Track Supervision Revolving Fund	(616,301)	...	4,149,612	(785,227)
...	...	...	96,564	96,564	(S)	Refunds of amounts credited to revenue in previous years	96,564	...	...	52,374
25,026,406	**1,532,874,000**	**134,129,002**	**(254,321,866)**	**1,437,707,542**		**Total Program—Budgetary**	**1,340,123,598**	**71,941,237**	**25,642,707**	**1,522,978,965**
						Grains and Oilseeds Program				
...	17,400,000	...	...	17,400,000	20	Operating expenditures				
...	...	1,100,000	...	1,100,000	20b	Operating expenditures				
...	...	1	...	1	20c	Transfer of $1,447,999 from Agriculture Vote 25				
...	...	...	1,447,999	1,447,999		Transfer from: Vote 25				
...	...	...	260,465	260,465		TB Vote 5[1]				
...	17,400,000	1,100,001	1,708,464	20,208,465		Total—Vote 20	19,764,446	444,019	...	15,810,321
...	44,252,000	...	...	44,252,000	25	Operating expenditures				
...	...	...	1,503,811	1,503,811		Transfer from TB Vote 5[1]				
...	...	...	(1,447,999)	(1,447,999)		Transfer to Vote 20				
...	44,252,000	...	55,812	44,307,812		Total—Vote 25	41,688,826	2,618,986	...	37,087,988
...	441,980,000	...	...	441,980,000	30	Grants and contributions				
...	...	435,929,304	...	435,929,304	30a	Grants listed in the Estimates				
...	...	1	...	1	30b	Grants listed in the Estimates				
...	441,980,000	435,929,305	...	877,909,305		Total—Vote 30	772,794,925	105,114,380	...	459,771,886
...	15,000,000	14,000,000	(6,828,291)	22,171,709	(S)	Payments in connection with the Prairie Grain Advance Payments Act	22,171,709	...	...	16,313,259

...	225,000,000	...	8,951,087	233,951,087	(S)	Payments in connection with the Western Grain Stabilization Act	233,951,087	...	...	268,281,942
...	6,388,000	...	(110,000)	6,278,000	(S)	Contributions to employee benefit plans	6,278,000	...	...	6,157,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	750,000,078
...	**750,020,000**	**451,029,306**	**3,777,072**	**1,204,826,378**		**Total Program—Budgetary**	**1,096,648,993**	**108,177,385**	...	**1,553,422,474**
25,026,406	**2,345,948,801**	**585,158,308**	**(248,894,543)**	**2,707,238,972**		**Total Department—Budgetary**	**2,501,118,837**	**180,477,428**	**25,642,707**	**3,137,964,539**[2]
						Canadian Dairy Commission				
...	5,028,000	...	...	5,028,000	35	Program expenditures	3,874,289	1,153,711	...	4,456,829
226,752,000	...	...	...	226,752,000	(S)	(L) Loans pursuant to the Canadian Dairy Commission Act, Section 16, as last amended by Vote 50a, Appropriation Act No. 4, 1975. Limit $300,000,000. (Net)	(25,484,500)	...	252,236,500	61,652,000
						Total Program—				
...	**5,028,000**	...	...	**5,028,000**		**Budgetary**	**3,874,289**	**1,153,711**	...	**4,456,829**
226,752,000	...	...	...	**226,752,000**		**Non-budgetary**	**(25,484,500)**	...	**252,236,500**	**61,652,000**
						Canadian Livestock Feed Board				
...	1,709,000	...	...	1,709,000	40	Operating expenditures	1,555,381	153,619	...	1,394,664
...	18,100,000	...	...	18,100,000	45	Contributions	16,729,999	1,370,001	...	17,662,307
...	19,809,000	...	...	19,809,000		Total budgetary	18,285,380	1,523,620	...	19,056,971
60,000,000	...	...	...	60,000,000	(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,000,000 and Section 16, $10,000,000. (Net)	...	...	60,000,000	...
						Total Program—				
...	**19,809,000**	...	...	**19,809,000**		**Budgetary**	**18,285,380**	**1,523,620**	...	**19,056,971**
60,000,000	...	...	...	**60,000,000**		**Non-budgetary**	...	...	**60,000,000**	...
						Farm Credit Corporation				
...	...	1	...	1	50b	Pursuant to Section 12(1) of the Farm Credit Act to increase from $625,000,000 to $825,000,000 the aggregate amount that may be paid to the Corporation under this section	...	1	...	...
...	...	600,000,000	...	600,000,000	(S)	Payments to the Farm Credit Corporation pursuant to Section 12(1) of the Farm Credit Act	...	600,000,000	...	...
...	...	600,000,001	...	600,000,001		Total budgetary	...	600,000,001	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
					(S)	The Farm Credit Act				
6,667,000	...	...	600,000,000	606,667,000		(L) Section 12, payments for capital pursuant to the Farm Credit Act. Limit $825,000,000. (Net)	600,000,000	...	6,667,000	...
895,387,101	...	...	15,106,001,139[3]	16,001,388,240		(L) Section 13, loans to the Corporation pursuant to the Farm Credit Act. The aggregate not to exceed 25 times the capital of the Corporation. (Net)	(703,244,217)	...	16,704,632,457	(228,477,552)
20,038,462	...	...	...	20,038,462	(S)	(L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, Section 8. Limit $25,000,000. (Net)	(1,225,128)	...	21,263,590	(1,068,462)
922,092,563	...	...	15,706,001,139	16,628,093,702		Total non-budgetary	(104,469,345)	...	16,732,563,047	(229,546,014)
						Total Program—				
...	...	**600,000,001**	...	**600,000,001**		**Budgetary**	...	**600,000,001**	...	...
922,092,563	...	...	**15,706,001,139**	**16,628,093,702**		**Non-budgetary**	**(104,469,345)**	...	**16,732,563,047**	**(229,546,014)**
						Total Ministry—				
25,026,606	**2,370,785,001**	**1,185,158,909**	**(248,894,543)**	**3,332,075,973**		**Budgetary**	**2,523,278,506**	**783,154,760**	**25,642,707**	**3,161,478,339**[2]
1,208,844,563	...	...	**15,706,001,139**	**16,914,845,702**		**Non-budgetary**	**(129,953,845)**	...	**17,044,799,547**	**(167,894,014)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

[2] During the year, Canadian Forestry Service Program was transferred to Forestry. Therefore, the previous year's expenditure has been restated by $256,424,441.

[3] During the year, Farm Credit Corporation amended Section 12 of the Act to increase its capital limit from $225,000,000 to $825,000,000. Statutory adjustment of $15,106,001,139 is to reflect total available for use by the Corporation which is subject to terms and conditions as approved by the Governor in Council.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Management and Administration Program				
								Operating				
...	8,404,800	...	300,000	(267,969)	(58,800)	...	8,378,031	**Executive**	8,358,477	19,554	...	8,173,974
...	53,360,001	...	1,499,051	(998,069)	(90,000)	...	53,770,983	**Management services**	53,431,731	339,252	...	51,270,759
...	51,764,801	...	1,799,051	(1,266,038)	(148,800)	...	62,149,014	**Total—Operating**	61,790,208	358,806	...	59,444,733
...								**Capital**				
...	25,000	...	...	267,969	...	...	292,969	**Executive**	292,969	...	...	205,321
...	1,258,000	...	...	998,069	...	...	2,256,069	**Management services**	2,256,069	...	...	1,907,046
...	1,283,000	...	...	1,266,038	...	...	2,549,038	**Total—Capital**	2,549,038	...	...	2,112,367
								Transfer payments				
...	7,000	...	...	...	...	...	7,000	**Management services**	7,000	...	...	6,000
								Program Summary				
...	8,429,800	...	300,000	...	(58,800)	...	8,671,000	**Executive**	8,651,446	19,554	...	8,379,295
...	54,625,001	...	1,499,051	...	(90,000)	...	56,034,052	**Management services**	55,694,800	339,252	...	53,183,805
...	63,054,801	...	1,799,051	...	(148,800)	...	64,705,052	**Total Program—Budgetary**	64,346,246	358,806	...	61,563,100
								Agri-Food Program				
								Operating				
...	206,700,000	...	6,000,000	...	...	...	212,700,000	**Scientific research and development**	218,078,091	(5,378,091)	...	197,628,654
3,533,311	243,678,000	...	...	...	8,899,027	(14,200,000)	241,910,338	**Inspection and regulation**	240,019,326	(2,258,600)	4,149,612	219,745,844
...	12,886,000	...	629,554	13,024,499	(9,925,712)	...	16,614,341	**Farm financial programs**	16,823,585	(209,244)	...	18,778,657
...	11,422,000	1,213,001	...	...	(30,000)		12,605,001	**Agricultural policy**	13,932,581	(1,327,580)	...	12,594,157
...	5,798,000	...	...	...	590,911	...	6,388,911	**International programs**	6,132,559	256,352	...	6,055,307
...	99,446,000	...	1,399,471	...	(430,662)	...	100,414,809	**Agriculture development**	87,826,245	12,588,564	...	88,351,066
...	(14,200,000)	...	...	...	...	14,200,000	...	**Revenue credited to the vote**	...	...	...	...
3,533,311	565,730,000	1,213,001	8,029,025	13,024,499	(896,436)	...	590,633,400	**Total—Operating**	582,812,387	3,671,401	4,149,612	543,153,685

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	42,434,000	...	...	(8,353,000)	...	...	34,081,000	Scientific research and development	34,043,391	37,609	...	38,716,312
...	17,529,000	...	...	8,974,200	...	...	26,503,200	Inspection and regulation	26,254,106	249,094	...	19,309,660
...	329,000	...	...	...	...	...	329,000	Farm financial programs	122,147	206,853	...	453,195
...	84,000	...	...	223,000	...	...	307,000	Agricultural policy	521,552	(214,552)	...	274,708
...	44,000	...	...	100,000	...	...	144,000	International programs	133,198	10,802	...	97,557
...	26,152,000	...	...	(944,200)	...	...	25,207,800	Agriculture development	16,551,240	8,656,560	...	13,123,748
...	86,572,000	...	...	...	...	...	86,572,000	Total—Capital	77,625,634	8,946,366	...	71,975,180
								Transfer payments				
...	1,906,000	...	...	...	...	...	1,906,000	Scientific research and development	1,846,551	59,449	...	1,903,269
...	801,000	...	...	1,550,000	...	...	2,351,000	Inspection and regulation	2,072,694	278,306	...	2,104,643
...	757,521,000	77,000,000	...	(16,519,999)	(261,254,455)	...	556,746,546	Farm financial programs	532,400,879	24,345,667	...	714,721,347
...	130,000	20,000	...	...	...	...	150,000	Agricultural policy	147,075	2,925	...	130,000
...	60,000	...	...	...	...	...	60,000	International programs	60,000	...	...	60,000
21,493,095	120,154,000	55,896,001	...	1,945,500	(200,000)	...	199,288,596	Agriculture development	143,158,378	34,637,123	21,493,095	188,930,841
21,493,095	880,572,000	132,916,001	...	(13,024,499)	(261,454,455)	...	760,502,142	Total—Transfer payments	679,685,577	59,323,470	21,493,095	907,850,100
								Program Summary				
...	251,040,000	...	6,000,000	(8,353,000)	...	...	248,687,000	Scientific research and development	253,968,033	(5,281,033)	...	238,248,235
3,533,311	247,808,000	...	...	10,524,200	8,899,027	...	270,764,538	Inspection and regulation	268,346,126	(1,731,200)	4,149,612	241,160,147
...	770,736,000	77,000,000	629,554	(3,495,500)	(271,180,167)	...	573,689,887	Farm financial programs	549,346,611	24,343,276	...	733,953,199
...	11,636,000	1,233,001	...	223,000	(30,000)	...	13,062,001	Agricultural policy	14,601,208	(1,539,207)	...	12,998,865
...	5,902,000	...	...	100,000	590,911	...	6,592,911	International programs	6,325,757	267,154	...	6,212,864
21,493,095	245,752,000	55,896,001	1,399,471	1,001,300	(630,662)	...	324,911,205	Agriculture development	247,535,863	55,882,247	21,493,095	290,405,655
25,026,406	**1,532,874,000**	**134,129,002**	**8,029,025**	...	**(262,350,891)**	...	**1,437,707,542**	**Total Program—Budgetary**	**1,340,123,598**	**71,941,237**	**25,642,707**	**1,522,978,965**
								Grains and Oilseeds Program				
								Operating				
...	45,687,000	...	1,503,811	(1,447,999)	(212,000)	...	45,530,812	Canadian Grain Commission	43,321,253	2,209,559	...	39,895,705
...	238,127,000	1,100,000	260,465	(272,044)	9,017,387	...	248,232,808	Domestic policy and programs	248,794,863	(562,055)	...	1,027,522,652
...	1,954,000	...	...	(5,079)	15,300	...	1,964,221	International policy and trade	1,801,215	163,006	...	1,554,984
...	3,701,000	1	...	970,210	20,400	...	4,691,611	Management and administration	3,848,543	843,068	...	4,892,007
...	289,469,000	1,100,001	1,764,276	(754,912)	8,841,087	...	300,419,452	Total—Operating	297,765,874	2,653,578	...	1,073,865,348

								Capital				
...	3,564,000	...	...	...	...	...	3,564,000	Canadian Grain Commission	3,156,011	407,989	...	2,337,030
...	...	...	...	272,044	...	...	272,044	Domestic policy and programs	272,044	...	...	1,128,621
...	...	...	...	5,079	...	...	5,079	International policy and trade	5,079	...	...	...
...	...	...	...	477,789	...	...	477,789	Management and administration	477,789	...	...	...
...	3,564,000	...	...	754,912	...	...	4,318,912	Total—Capital	3,910,923	407,989	...	3,465,651
								Transfer payments				
...	7,000	...	...	...	...	...	7,000	Canadian Grain Commission	5,562	1,438	...	6,330
...	396,880,000	449,929,305	...	217,711	(6,828,291)	...	840,198,725	Domestic policy and programs	770,838,398	69,360,327	...	407,501,307
...	60,100,000	...	...	(217,711)	...	...	59,882,289	International policy and trade	24,128,236	35,754,053	...	68,583,838
...	456,987,000	449,929,305	...	...	(6,828,291)	...	900,088,014	Total—Transfer payments	794,972,196	105,115,818	...	476,091,475
								Program Summary				
...	49,258,000	...	1,503,811	(1,447,999)	(212,000)	...	49,101,812	Canadian Grain Commission	46,482,826	2,618,986	...	42,239,065
...	635,007,000	451,029,305	260,465	217,711	2,189,096	...	1,088,703,577	Domestic policy and programs	1,019,905,305	68,798,272	...	1,436,152,580
...	62,054,000	...	...	(217,711)	15,300	...	61,851,589	International policy and trade	25,934,530	35,917,059	...	70,138,822
...	3,701,000	1	...	1,447,999	20,400	...	5,169,400	Management and administration	4,326,332	843,068	...	4,892,007
...	**750,020,000**	**451,029,306**	**1,764,276**	**...**	**2,012,796**	**...**	**1,204,826,378**	**Total Program—Budgetary**	**1,096,648,993**	**108,177,385**	**...**	**1,553,422,474**
25,026,406	**2,345,948,801**	**585,158,308**	**11,592,352**	**...**	**(260,486,895)**	**...**	**2,707,238,972**	**Total Department—Budgetary**	**2,501,118,837**	**180,477,428**	**25,642,707**	**3,137,964,539**[1]
								Canadian Dairy Commission				
...	5,028,000	...	...	...	...	...	5,028,000	Operating	3,874,289	1,153,711	...	4,456,829
226,752,000	...	...	...	...	...	...	226,752,000	Non-budgetary	(25,484,500)	...	252,236,500	61,652,000
								Total Program—				
...	**5,028,000**	**...**	**...**	**...**	**...**	**...**	**5,028,000**	**Budgetary**	**3,874,289**	**1,153,711**	**...**	**4,456,829**
226,752,000	**...**	**...**	**...**	**...**	**...**	**...**	**226,752,000**	**Non-budgetary**	**(25,484,500)**	**...**	**252,236,500**	**61,652,000**
								Canadian Livestock Feed Board				
								Operating				
...	525,000	...	...	...	...	...	525,000	Feed freight equalization	599,180	(74,180)	...	526,722
...	1,175,000	...	...	...	...	...	1,175,000	Supply and price stability	950,078	224,922	...	861,377
...	1,700,000	...	...	...	...	...	1,700,000	Total—Operating	1,549,258	150,742	...	1,388,099
								Capital				
...	8,000	...	...	...	...	...	8,000	Feed freight equalization	2,092	5,908	...	4,048
...	1,000	...	...	...	...	...	1,000	Supply and price stability	4,031	(3,031)	...	2,517
...	9,000	...	...	...	...	...	9,000	Total—Capital	6,123	2,877	...	6,565

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	18,100,000	...	...	...	...	...	18,100,000	Feed freight equalization	16,729,999	1,370,001	...	17,662,307
								Non-budgetary				
60,000,000	...	...	...	...	...	...	60,000,000	Feed freight equalization	...	...	60,000,000	...
								Program Summary				
								Feed freight equalization—				
...	18,633,000	...	...	...	...	...	18,633,000	Budgetary	17,331,271	1,301,729	...	18,193,077
60,000,000	...	...	...	...	...	...	60,000,000	Non-budgetary	...	...	60,000,000	...
...	1,176,000	...	...	...	...	...	1,176,000	Supply and price stability	954,109	221,891	...	863,894
								Total Program—				
...	**19,809,000**	...	...	...	...	...	**19,809,000**	**Budgetary**	**18,285,380**	**1,523,620**	...	**19,056,971**
60,000,000	...	...	...	...	...	...	**60,000,000**	**Non-budgetary**	...	...	**60,000,000**	...
								Farm Credit Corporation				
...	...	600,000,001	...	...	...[2]	...	600,000,001	Budgetary	...	600,000,001	...	...
922,092,563	...	...	...	...	15,706,001,139	...	16,628,093,702	Non-budgetary	(104,469,345)	...	16,732,563,047	(229,546,014)
								Total Program—				
...	...	**600,000,001**	...	...	...	...	**600,000,001**	**Budgetary**	...	**600,000,001**	...	...
922,092,563	...	...	...	...	**15,706,001,139**	...	**16,628,093,702**	**Non-budgetary**	**(104,469,345)**	...	**16,732,563,047**	**(229,546,014)**
								Total Ministry—				
[illegible]	[illegible]	[illegible]	**11,092,382**	...	**(260,406,895)**	...	**3,332,075,973**	**Budgetary**	**2,523,278,586**	**783,154,700**	**25,642,707**	**3,161,478,139**[1]
[illegible]	...	...	...	...	**15,706,001,139**	...	**16,914,845,702**	**Non-budgetary**	**(129,953,845)**	...	**17,044,799,547**	[illegible]

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[1] During the year, Canadian Forestry Service Program was transferred to Forestry. Therefore, the previous year's expenditure has been restated by $256,424,441.

[2] During the year, Farm Credit Corporation amended Section 12 of the Act to increase its capital limit from $225,000,000 to $825,000,000. This increase in limit of $600,000,000 combined with a statutory adjustment of $15,106,001,139 reflect the total available for use by the Corporation which is subject to terms and conditions as approved by the Governor in Council.

Transfer Payments

Source of authorities								Disposition of authorities			
Available	As shown in		Adjustments and transfers								
from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Management and Administration Program				
							Grants				
							Management services				
...	2,000	...	...	...	...	2,000	Grants to individuals in recognition of their activities in the national dissemination of federal agricultural information	2,000	...	...	...
...	**2,000**	...	...	...	...	**2,000**	**Total—Grants**	**2,000**	...	...	...
							Contributions				
							Management services				
...	5,000	...	...	...	...	5,000	Contribution to Canada Safety Council in support of National Farm Safety Week	5,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,000
...	**5,000**	...	...	...	...	**5,000**	**Total—Contributions**	**5,000**	...	...	**6,000**
...	**7,000**	...	...	...	...	**7,000**	**Total Program—Budgetary**	**7,000**	...	...	**6,000**
							Agri-Food Program				
							Grants				
							Scientific research and development				
...	999,000	...	...	...	...	999,000	Agricultural research in universities and other scientific organizations in Canada	977,740	21,260	...	999,000
...	25,000	...	...	...	...	25,000	Grant to the Organization for Economic Co-operation and Development (OECD)	25,000	...	...	24,992
...	1,024,000	...	...	...	...	1,024,000		1,002,740	21,260	...	1,023,992
							Agricultural policy				
...	130,000	20,000	...	...	...	150,000	Grants to Canadian Farm Women's Organizations	147,075	2,925	...	130,000
							Agriculture development				
...	5,500,000	...	...	(500,000)	...	5,000,000	Grants under the Canadian Rural Transition Plan	3,561,368	1,438,632	...	4,377,316
...	1,000,000	...	...	(890,600)	...	109,400	Grants under the Farm Debt Review Boards	85,993	23,407	...	20,115

Transfer Payments—*Continued*

Source of authorities: Available from previous years	Source of authorities: As shown in: Main Estimates	Source of authorities: As shown in: Supplementary Estimates	Source of authorities: Adjustments and transfers: Transfers between ministries	Source of authorities: Adjustments and transfers: Transfers within this ministry	Source of authorities: Adjustments and transfers: Statutory adjustments	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance under or (over)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	50,000	...	...	(13,500)	...	36,500	Grants to organizations whose activities support soil and water conservation and development	36,500	...	...	27,000
600,000	200,000	...	...	...	(200,000)	600,000	(S) Grants to agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	...
...	...	...	...	440,000	...	440,000	Grants to agricultural fairs in the Province of Quebec	440,000	...	...	...
...	...	1	...	2,309,999	...	2,310,000	Grants to the red meat sector in the Atlantic region	2,309,813	187	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	250,000
600,000	6,750,000	1	...	1,345,899	(200,000)	8,495,900		6,433,674	1,462,226	600,000	4,674,431
600,000	**7,904,000**	**20,001**	**...**	**1,345,899**	**(200,000)**	**9,669,900**	**Total—Grants**	**7,583,489**	**1,486,411**	**600,000**	**5,828,423**
							Contributions				
							Scientific research and development				
...	882,000	...	...	...	...	882,000	Contributions in support of organizations associated with agricultural research and development	843,811	38,189	...	879,277
							Inspection and regulation				
...	525,000	...	...	1,110,000	...	1,635,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act and Regulations	1,497,048	137,952	...	1,480,523
...	140,000	...	...	...	...	140,000	Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	122,309	17,691	...	118,041
...	...	...	...	300,000	...	300,000	Participatory funding to caucuses of the Pesticides Registration Review	215,597	84,403	...	...
...	10,000	...	...	...	...	10,000	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	...	10,000	...	...
...	...	...	...	17,850	...	17,850	Contribution toward the design and construction of a veterinary college in Prince Edward Island as per an agreement with Atlantic Provinces	17,850	...	...	...

...	10,000	...	...	...	...	10,000	Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	...	10,000	...	...
...	116,000	...	...	122,150	...	238,150	Contributions in support of organizations promoting the objectives associated with plant and animal health	219,890	18,260	...	310,920
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	195,159
...	801,000	...	...	1,550,000	...	2,351,000		2,072,694	278,306	...	2,104,643
							Farm financial programs				
...	291,600,000	...	...	...	...	291,600,000	Payments for the benefit of producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	280,119,224	11,480,776	...	356,049,193
...	3,321,000	...	...	730,001	...	4,051,001	Contributions to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage by migratory waterfowl	3,796,596	254,405	...	1,244,019
...	17,800,000	...	...	(1,350,000)	...	16,450,000	Contribution in respect of the commodity-based loans program	12,912,510	3,537,490	...	16,270,262
...	63,800,000	...	...	(15,900,000)	...	47,900,000	Contribution in respect of the farm debt review process	38,827,004	9,072,996	...	27,678,421
...	90,000,000	44,000,000	...	...	(3,752,390)	130,247,610	(S) Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	130,247,610	...	...	96,878,412
...	275,000,000	38,000,000	...	...	(261,779,880)	51,220,120	(S) Contributions to the provinces under the Crop Insurance Act	51,220,120	...	...	193,721,503
...	12,000,000	(7,000,000)	...	...	(490,269)	4,509,731	(S) Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	4,509,731	...	...	11,486,969
...	4,000,000	2,000,000	...	...	15,923	6,015,923	(S) Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	6,015,923	...	...	5,419,976
...	...	...	...	...	4,752,161	4,752,161	(S) Payments to cooperative associations, processors or selling agencies under the Agricultural Products Cooperative Marketing Act	4,752,161	...	...	1,047,720
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,924,872
...	757,521,000	77,000,000	...	(16,519,999)	(261,254,455)	556,746,546		532,400,879	24,345,667	...	714,721,347

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							International programs				
...	60,000	...	...	...	...	60,000	Contribution to the World Food Day Association of Canada	60,000	...	...	60,000
							Agriculture development				
...	250,000	...	...	...	...	250,000	Contributions under the southwestern Ontario soil and water quality enhancement program	150,000	100,000	...	100,000
							Contributions related to developmental opportunities undertaken in respect of economic and socio-economic development in the agri-food sector:				
...	193,000	...	...	(97,000)	...	96,000	Initiatives undertaken in special areas	98,391	(2,391)	...	276,791
...	22,044,000	810,000	...	3,677,499	...	26,531,499	Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec	24,661,866	1,869,633	...	25,679,932
...	8,082,000	...	...	1,275,000	...	9,357,000	Contributions to Production Development Assistance Initiatives	9,589,147	(232,147)	...	8,106,818
...	1,681,000	...	...	300,000	...	1,981,000	Contributions to Canadian Agricultural Market Development Initiatives in accordance with terms and conditions	1,968,593	12,407	...	841,495
...	9,062,000	4,400,000	...	1,841,300	...	15,303,300	Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River of British Columbia for the development of dependable water supplies	16,003,293	(699,993)	...	23,803,553
...	...	...	...	159,100	...	159,100	Contributions to provide emergency assistance to farmers, ranchers, rural municipalities and small rural communities in securing water supplies	159,092	8	...	1,753,059
...	2,400,000	...	...	550,000	...	2,950,000	Contributions under the Canadian Rural Transition Plan	2,848,600	101,400	...	2,667,983
...	10,801,000	...	...	(498,000)	...	10,303,000	Contributions under the Atlantic Livestock Feed Initiative	7,385,375	2,917,625	...	7,799,554
...	...	...	...	810,000	...	810,000	Contributions under the Cooperation Agreement on Agriculture	763,207	46,793	...	...

...	878,000	10,892,000	...	845,700	...	12,615,700	Contributions under the Tobacco Transition Adjustment Initiatives to assist in the orderly rationalization and diversification of the tobacco producing industry	12,722,775	(107,075)	...	10,230,600
...	...	...	...	32,000	...	32,000	Contributions under Ontario Flue Cured Tobacco Growers Exit Compensation Program	31,835	165	...	...
...	...	...	...	210,000	...	210,000	Contributions under Ontario Burley Tobacco Transition Adjustment Initiative	159,315	50,685	...	...
...	3,9[illegible],000	...	...	...	...	3,943,000	Contributions under the Alternate Enterprise Initiatives for the development of new crops and production technologies, marketing and processing opportunities which would benefit the tobacco growing regions	577,455	3,365,545	...	1,967,920
...	19,000,000	...	...	(856,000)	...	18,144,000	Contributions under the national soil conservation program	3,608,257	14,535,743	...	...
...	150,000	...	...	(150,000)	...	...	Contributions to the Province of Alberta for soil conservation projects	...	...	...	99,678
...	29,340,000	...	...	5,669,002	...	35,009,002	Contributions to livestock producers, in the drought-affected areas of Western Canada	29,218,300	5,790,702	...	68,003,842
...	5,580,000	...	...	(5,580,000)	...	...	Contributions to encourage the production of greenfeed in the drought affected areas of Western Canada	...	...	...	23,047,296
...	...	32,704,000	...	(547,000)	...	32,157,000	Contributions to provide for the orderly reduction and maintenance of a rationalized grape and wine industry through a federal provincial adjustment program	26,759,733	5,397,267	...	9,404,030
...	...	1,275,000	...	(1,275,000)	...	...	Contributions to Canadian Agri-Food Initiatives	...	...	...	...
...	...	...	...	48,000	...	48,000	Contributions under the Special Atlantic Livestock Initiative	19,470	28,530	...	...
...	...	5,815,000	...	(5,815,000)	...	...	Contributions to livestock producers in the drought affected areas of Ontario and Quebec	...	...	...	...
20,893,095	...	...	...	...	...	20,893,095	Small Farm Development Program	...	...	20,893,095	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	473,859
20,893,095	113,404,000	55,896,000	...	599,601	...	190,792,696		136,724,704	33,174,897	20,893,095	184,256,410
20,893,095	**872,668,000**	**132,896,000**	**...**	**(14,370,398)**	**(261,254,455)**	**750,832,242**	**Total—Contributions**	**672,102,088**	**57,837,059**	**20,893,095**	**902,021,677**
							Program Summary by Activity				
...	1,906,000	...	...	...	...	1,906,000	Scientific research and development	1,846,551	59,449	...	1,903,269
...	801,000	...	...	1,550,000	...	2,351,000	Inspection and regulation	2,072,694	278,306	...	2,104,643
...	757,521,000	77,000,000	...	(16,519,999)	(261,254,455)	556,746,546	Farm financial programs	532,400,879	24,345,667	...	714,721,347
...	130,000	20,000	...	...	...	150,000	Agricultural policy	147,075	2,925	...	130,000
...	60,000	...	...	...	...	60,000	International programs	60,000	...	...	60,000
21,493,095	120,154,000	55,896,001	...	1,945,500	(200,000)	199,288,596	Agriculture development	143,158,378	34,637,123	21,493,095	188,930,841
21,493,095	**880,572,000**	**132,916,001**	**...**	**(13,024,499)**	**(261,454,455)**	**760,502,142**	**Total Program**	**679,685,577**	**59,323,470**	**21,493,095**	**907,850,100**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Grains and Oilseeds Program				
							Grants				
							Domestic policy and programs				
...	379,700,000	435,929,304	...	(30,984,589)	...	784,644,715	Assistance to producers with respect to crop losses due to drought conditions in 1988	737,765,128	46,879,587	...	...
...	...	1	...	250,000	...	250,001	Grants to grain, oilseed, special crop, and honey producers under the Special Canadian Grains Program, 1987 Crop	164,189	85,812	...	372,937,246
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	16,070,696
...	379,700,000	435,929,305	...	(30,734,589)	...	784,894,716		737,929,317	46,965,399	...	389,007,942
							International policy and trade				
...	400,000	...	...	...	...	400,000	Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	400,000	...	...	185,543
...	56,750,000	...	...	(250,000)	...	56,500,000	Grants to compensate wheat producers for reduced domestic sales revenue from the 1988-89 crop year	21,145,893	35,354,107	...	65,851,187
...	57,150,000	...	...	(250,000)	...	56,900,000		21,545,893	35,354,107	...	66,036,730
...	**436,850,000**	**435,929,305**	**...**	**(30,984,589)**	**...**	**841,794,716**	**Total—Grants**	**759,475,210**	**82,319,506**	**...**	**455,044,672**
							Contributions				
							Canadian Grain Commission				
...	7,000	...	...	...	...	7,000	Membership fee in the International Association for Cereal Chemistry	5,562	1,438	...	6,330
							Domestic policy and programs				
...	2,000,000	...	...	...	...	2,000,000	Contribution to the POS pilot plant Corporation	2,000,000	...	...	2,000,000
...	180,000	...	...	...	...	180,000	Contribution to the Canada Grains Council	180,000	...	...	180,106
...	...	...	...	30,530,000	...	30,530,000	Contributions under the Canadian Crop Drought Assistance Program—Quebec	8,135,310	22,394,690	...	...
...	15,000,000	14,000,000	...	...	(6,828,291)	22,171,709	(S) Payments in connection with the Prairie Grain Advance Payments Act	22,171,709	...	...	16,313,259

...	...	...	...	418,300	...	418,300	Contribution under the Special Crop Disaster Assistance Program	418,242	58	...	...
...	...	...	...	4,000	...	4,000	Contribution under the Special Canadian Grains Program—1986 Crop	3,820	180	...	...
...	17,180,000	14,000,000	...	30,952,300	(6,828,291)	55,304,009		32,909,081	22,394,928	...	18,493,365
							International policy and trade				
...	1,808,000	...	...	164,613	...	1,972,613	Canadian International Grains Institute	1,972,612	1	...	1,709,004
...	347,000	...	...	(43,503)	...	303,497	Fees for membership in the International Wheat Council	303,496	1	...	311,875
...	795,000	...	...	(88,821)	...	706,179	Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export	306,235	399,944	...	526,229
...	2,950,000	...	...	32,289	...	2,982,289		2,582,343	399,946	...	2,547,108
...	**20,137,000**	**14,000,000**	...	**30,984,589**	**(6,828,291)**	**58,293,298**	**Total—Contributions**	**35,496,986**	**22,796,312**	...	**21,046,803**
							Program Summary by Activity				
...	7,000	...	...	...	...	7,000	Canadian Grain Commission	5,562	1,438	...	6,330
...	396,880,000	449,929,305	...	217,711	(6,828,291)	840,198,725	Domestic policy and programs	770,838,398	69,360,327	...	407,501,307
...	60,100,000	...	...	(217,711)	...	59,882,289	International policy and trade	24,128,236	35,754,053	...	68,583,838
...	**456,987,000**	**449,929,305**	...	...	**(6,828,291)**	**900,088,014**	**Total Program**	**794,972,196**	**105,115,818**	...	**476,091,475**
21,493,095	**1,337,566,300**	**582,845,306**	...	**(13,024,499)**	**(268,282,746)**	**1,660,597,156**	**Total Department**	**1,474,664,773**	**164,439,288**	**21,493,095**	**1,383,947,575**[1]
							Canadian Livestock Feed Board				
							Contributions				
							Feed freight equalization				
...	18,100,000	...	...	...	...	18,100,000	Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,729,999	1,370,001	...	17,662,307
...	**18,100,000**	...	...	...	...	**18,100,000**	**Total Program**	**16,729,999**	**1,370,001**	...	**17,662,307**
21,493,095	**1,355,666,300**	**582,845,306**	...	**(13,024,499)**	**(268,282,746)**	**1,678,697,156**	**Total Ministry**	**1,491,394,772**	**165,809,289**	**21,493,095**	**1,401,609,882**[1]

(S) Statutory transfer payment.

[1] During the year, Canadian Forestry Service Program was transferred to Forestry. Therefore, the previous year's expenditure has been restated by $153,580,077.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Agri-Food Program			
Budgetary (respendable revenues)			
Inspection and regulation			
Race track supervision			
Pari-mutuel supervision	14,200,000	15,651,503	14,783,624
Total Program—Budgetary	**14,200,000**	15,651,503	**14,783,624**
Total Department—Budgetary	**14,200,000**	15,651,503	**14,783,624**[1]
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments. (Net)	...	25,484,500	...
Total Program—Non-budgetary	...	25,484,500	...
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments. (Net)—Section 13	...	703,244,217	228,477,552
Section 8	...	1,225,128	1,068,462
Total Program—Non-budgetary	...	704,469,345	**229,546,014**
Total Ministry—			
Budgetary	**14,200,000**	15,651,503	**14,783,624**[1]
Non-budgetary	...	729,953,845	**229,546,014**

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[1] During the year, Canadian Forestry Service Program was transferred to Forestry. Therefore, the previous year's amount has been restated by $529,355.

Revenue

	Current year	Previous year
	$	$
Department		
Management and Administration Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Dairy Commission	9,330,455	**4,563,516**
Farm Credit Corporation	238,792,248	**300,689,700**
	248,122,703	**305,253,216**
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	230,182	**95,435**
Other	25,500	**57,719**
	255,682	**153,154**
Privileges, licences and permits	12,445	**13,383**
Services and service fees	797	**1,245**
Other non-tax revenue	214	...
Total Program	248,391,841	**305,420,998**
Agri-Food Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Agricultural service centres	1,098,184	**1,168,498**
Agricultural Commodities Stabilization Accounts	2,535,481	**805,617**
Construction of multi-purpose exhibition buildings	1,645,348	**1,703,724**
Other accounts—		
Interest on sale of irrigated land—Other	9,838	**11,246**
	5,288,851	**3,689,085**
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	1,446,122	**662,544**
Other	2,765,726	**1,948,625**
	4,211,848	**2,611,169**
Privileges, licences and permits—		
Rentals	2,227,827	**2,095,739**
Licences	635,017	**633,025**
Permits	201,820	**381,690**
	3,064,664	**3,110,454**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Community pastures	8,550,360	8,269,205
Livestock grading	2,901,411	2,640,329
Record of performance services	151,820	1,050,747
Inspection services	7,443,030	6,931,626
Testing services	151,234	200,598
Registration	996,407	308,539
Other	648,635	719,598
	20,842,897	20,120,642
Proceeds from sales—		
Animals and animal products	4,695,408	4,665,223
Plants and plant products	121,664	395,029
Other	3,254,471	6,912,792
	8,071,543	11,973,044
Other non-tax revenue—		
Recovery of payments from provinces and municipalities	24,187,786	30,592,628
Other	199,611	...
	24,387,397	30,592,628
Total Program	65,867,200	72,097,022
Grains and Oilseeds Program—		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Western Grain Stabilization Account	145,716,194	159,797,709
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	120,705	342,071
Other	20,518,686	2,612,924
	20,639,391	2,954,995
Privileges, licences and permits	165,225	152,555
Services and service fees—		
Grain fees	32,773,532	40,859,914
Other	107,472	95,686
	32,881,004	40,955,600
Proceeds from sales	66,452	61,161
Other non-tax revenue—		
Federal/Provincial cost shared agreement	10,000,000	...
Miscellaneous	27,135	8,472
	10,027,135	8,472
Total Program	209,495,401	203,930,492
Total Department	523,754,442	581,448,512(2)
Canadian Dairy Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	3,928	1,024
Total Program	3,928	1,024
Canadian Livestock Feed Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of feed freight assistance	63,889	11,584
Repayment of loan by inland elevator operators	76,425	118,136
Sundries	302	1,568
	140,616	131,288
Proceeds from sales	99	533
Total Program	140,715	131,821
Ministry Summary		
Non-Tax Revenue—		
Return on investments	399,127,748	468,740,010
Refunds of previous years' expenditure	25,251,465	5,851,630
Privileges, licences and permits	3,242,334	3,276,392
Services and service fees	53,724,698	61,077,487
Proceeds from sales	8,138,094	12,034,738
Other non-tax revenue	34,414,746	30,601,100
Total Ministry	523,899,085	581,581,357(2)

(1) Interest unless otherwise indicated.

(2) During the year, Canadian Forestry Service Program was transferred to Forestry. Therefore, the previous year's expenditure has been restated by $497,141.

SECTION 3

1989-90
PUBLIC ACCOUNTS

Atlantic Canada Opportunities Agency

Department
Enterprise Cape Breton Corporation

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Department

Objective

To develop and implement programs contributing to the long-term economic development of Atlantic Canada and to plan and coordinate federal activities contributing to the economic growth of the Atlantic Region.

Activity Description

Action

To stimulate entrepreneurship and to assist in the establishment of new businesses and the modernization or expansion of existing Atlantic Canadian businesses with emphasis on small and medium sized enterprises which create productive employment and result in greater earned income in the Atlantic Region.

Cooperation

To improve the environment for economic growth in Atlantic Canada through cooperation with all levels of government, the private sector and institutions.

Corporate Strategy

To develop policies and strategies that will improve the Atlantic economy; conduct or support studies and research carried out by the private sector and institutions to improve the climate for Atlantic entrepreneurs; to consult with and provide assistance to those parties with an interest in the Atlantic economy; to plan and coordinate federal economic development programs and to act as an advocate for the interests of Atlantic Canada at the regional, national and international level.

Corporate Services

To provide advisory and support services including administrative, financial, personnel and management services, data processing, planning, library and security services.

Executive Management

Departmental headquarters executive direction as well as five Regional Offices' executives and their immediate support staff.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Activity Description

Enterprise Cape Breton Corporation

Payments to be applied to the activities of the Enterprise Cape Breton Corporation for the provision of assistance to industries to establish, locate or expand on Cape Breton Island; for the undertaking of studies and development of promotional programs; for assistance to student employment and training; and for the provision of assistance to municipalities and other organizations for services that will facilitate economic expansion on the Island.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	38,257,000	...	...	38,257,000	1	Operating expenditures	36,655,273	1,601,727	...	30,585,745
...	324,381,000	...	...	324,381,000	5	Grants and contributions	271,592,547	52,788,453	...	196,743,573
...	3,500,000	...	(1,338,707)	2,161,293	(S)	Liabilities in Atlantic Canada under the Small Businesses Loans Act	2,161,293	...	...	1,828,105
...	...	5,000,000	(252,537)	4,747,463	(S)	Liabilities under the Atlantic Enterprise Loan Insurance Program	4,747,463	...	...	...
...	2,578,000	...	...	2,578,000	(S)	Contributions to employee benefit plans	2,578,000	...	...	2,277,000
...	...	...	27	27	(S)	Refunds of amounts credited to revenue in previous years	27	...	...	1,347
...	368,716,000	5,000,000	(1,591,217)	372,124,783		Total budgetary	317,734,603	54,390,180	...	231,435,770
...	10,000,000	...	...	10,000,000	L10	Loans for promoting Canadian industry and trade in the Cape Breton area. Limit $5,000,000. (Gross)	1,797,096	8,202,904	...	1,943,720
						Total Department—				
...	**368,716,000**	**5,000,000**	**(1,591,217)**	372,124,783		**Budgetary**	317,734,603	**54,390,180**	**...**	**231,435,770**
...	**10,000,000**	**...**	**...**	**10,000,000**		**Non-budgetary**	1,797,096	**8,202,904**	**...**	**1,943,720**
						Enterprise Cape Breton Corporation				
...	10,600,000	...	...	10,600,000	15	Payments to the Enterprise Cape Breton Corporation	7,300,000	3,300,000	...	3,420,000
...	**10,600,000**	**...**	**...**	**10,600,000**		**Total Program—Budgetary**	**7,300,000**	**3,300,000**	**...**	**3,420,000**
						Total Ministry—				
...	**379,316,000**	**5,000,000**	**(1,591,217)**	**382,724,783**		**Budgetary**	**325,034,603**	**57,690,180**	**...**	**234,855,770**
...	**10,000,000**	**...**	**...**	**10,000,000**		**Non-budgetary**	**1,797,096**	**8,202,904**	**...**	**1,943,720**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	15,267,000	...	...	...	...	...	15,267,000	**Action**	13,301,902	1,965,098	...	8,535,751
...	4,392,000	...	...	...	...	...	4,392,000	**Cooperation**	3,496,722	895,278	...	1,561,567
...	4,176,000	...	...	...	...	...	4,176,000	**Corporate strategy**	3,786,667	389,333	...	2,888,744
...	7,990,000	...	...	...	27	...	7,990,027	**Corporate services**	10,567,726	(2,577,699)	...	9,802,061
...	6,510,000	...	...	...	...	...	6,510,000	**Executive management**	6,251,763	258,237	...	8,545,270
...	38,335,000	...	...	...	27	...	38,335,027	**Total—Operating**	37,404,780	930,247	...	31,333,393
								Capital				
...	2,500,000	...	...	...	...	...	2,500,000	**Corporate services**	1,828,520	671,480	...	1,530,699
								Transfer payments				
...	280,191,000	5,000,000	...	...	(1,591,244)	...	283,599,756	**Action**	236,858,012	46,741,744	...	159,281,773
...	35,190,000	...	...	...	...	...	35,190,000	**Cooperation**	41,640,507	(6,450,507)	...	37,461,800
...	12,500,000	...	...	...	...	...	12,500,000	**Corporate strategy**	2,784	12,497,216	...	...
...	...	...	...	...	...	...	...	**Corporate services**	...	...	...	1,828,105
...	327,881,000	5,000,000	...	...	(1,591,244)	...	331,289,756	**Total—Transfer payments**	278,501,303	52,788,453	...	198,571,678
								Non-budgetary				
...	10,000,000	...	...	...	...	...	10,000,000	**Action**	1,797,096	8,202,904	...	1,943,720
								Departmental Summary				
								Action—				
...	295,458,000	5,000,000	...	...	(1,591,244)	...	298,866,756	**Budgetary**	250,159,914	48,706,842	...	167,817,524
...	10,000,000	...	...	...	...	...	10,000,000	**Non-budgetary**	1,797,096	8,202,904	...	1,943,720
...	39,582,000	...	...	...	...	...	39,582,000	**Cooperation**	45,137,229	(5,555,229)	...	39,023,367
...	16,676,000	...	...	...	...	...	16,676,000	**Corporate strategy**	3,789,451	12,886,549	...	2,888,744
...	10,490,000	...	...	...	27	...	10,490,027	**Corporate services**	12,396,246	(1,906,219)	...	13,160,865
...	6,510,000	...	...	...	...	...	6,510,000	**Executive management**	6,251,763	258,237	...	8,545,270
								Total Department—				
...	**368,716,000**	**5,000,000**	...	...	**(1,591,217)**	...	**372,124,783**	**Budgetary**	**317,734,603**	**54,390,180**	...	**231,435,770**
...	**10,000,000**	...	...	...	...	...	**10,000,000**	**Non-budgetary**	**1,797,096**	**8,202,904**	...	**1,943,720**
								Enterprise Cape Breton Corporation				
...	10,600,000	...	...	...	...	...	10,600,000	Operating	7,300,000	3,300,000	...	3,420,000
...	**10,600,000**	...	...	...	...	...	**10,600,000**	**Total Program—Budgetary**	**7,300,000**	**3,300,000**	...	**3,420,000**
								Total Ministry—				
...	**379,316,000**	**5,000,000**	...	...	**(1,591,217)**	...	**382,724,783**	**Budgetary**	**325,034,603**	**57,690,180**	...	**234,855,770**
...	**10,000,000**	...	...	...	...	...	**10,000,000**	**Non-budgetary**	**1,797,096**	**8,202,904**	...	**1,943,720**

Transfer Payments

Source of authorities								Disposition of authorities			
Available	As shown in		Adjustments and transfers								
from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	10,000,000	...	...	...	...	10,000,000	Grants to non-profit organizations to promote economic cooperation and development	9,982,452	17,548	...	5,228,816
...	5,750,000	...	...	...	...	5,750,000	Grant to Pictou County Economic Development Fund to promote economic development	3,337,697	2,412,303	...	1,933,720
...	**15,750,000**	...	...	...	...	**15,750,000**	**Total—Grants**	**13,320,149**	**2,429,851**	...	**7,162,536**
							Contributions				
...	308,631,000	...	...	...	...	308,631,000	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	258,272,398	50,358,602	...	189,581,037
...	3,500,000	...	...	...	(1,338,707)	2,161,293	(S) Liabilities in Atlantic Canada under the Small Businesses Loans Act	2,161,293	...	...	1,828,105
...	...	5,000,000	...	...	(252,537)	4,747,463	(S) Liabilities under the Atlantic Enterprise Loan Insurance Program	4,747,463	...	...	...
...	**312,131,000**	**5,000,000**	...	...	**(1,591,244)**	**315,539,756**	**Total—Contributions**	**265,181,154**	**50,358,602**	...	**191,409,142**
...	**327,881,000**	**5,000,000**	...	...	**(1,591,244)**	**331,289,756**	**Total Department**	**278,501,303**	**52,788,453**	...	**198,571,678**
...	**327,881,000**	**5,000,000**	...	...	**(1,591,244)**	**331,289,756**	**Total Ministry**	**278,501,303**	**52,788,453**	...	**198,571,678**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	8,326,467	8,883,662
Comprehensive development plan agreement	847,480	871,188
Loans to enterprises in Newfoundland and Labrador	445,395	3,414,615
	9,619,342	13,169,465
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,145,474	522,319
Adjustment to Payables at Year End (PAYE)	6,480,271	2,985,144
	7,625,745	3,507,463
Services and service fees	1,621,464	1,264,775
Other non-tax revenue	761	28,498
Total Department	18,867,312	**17,970,201**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	9,619,342	13,169,465
Refunds of previous years' expenditure	7,625,745	3,507,463
Services and service fees	1,621,464	1,264,775
Other non-tax revenue	761	28,498
Total Ministry	18,867,312	**17,970,201**

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[1] Interest unless otherwise indicated.

SECTION 4

1989-90
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada

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Program objectives and activity descriptions	4.2
Ministry summary	4.5
Programs by activity	4.9
Transfer payments	4.14
Details of amounts credited to the vote	4.20
Revenue	4.20

Department

Objective

To ensure that Canadians have high quality telephone, television, radio and communications services, and have access to a wide selection of high quality Canadian cultural products and information systems.

Activity Description

Telecommunications and Technology

Formulating policies for regulation of telecommunications services and facilities; increasing the scientific and technical expertise of government, industry and the scientific community in the fields of telecommunications and informatics; promoting the development and exploitation of advanced technologies in the fields of telecommunications and informatics by Canadian industry, for both the domestic and international markets.

Government Telecommunications Agency

Providing telecommunications services and facilities that satisfy the requirements of federal departments and agencies at the lowest possible cost through a Revolving Fund.

Spectrum Management and Regional Operations

Ensuring the accommodation of as many users of the radio spectrum as possible with a minimum of interference through international agreements and regulations which protect Canada's rights and interests regarding use of the spectrum, and through planning, authorising and controlling spectrum use by Canadian broadcasters, operators and radio licence holders.

Cultural Affairs and Broadcasting

Creating an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop, and Canadian audiences have increased access to cultural products and services, in particular to Canadian cultural products and services, by formulating policies and designing programs in the fields of broadcasting and cable, film, video, sound recording, publishing, copyright, cultural heritage and the performing, literary and visual arts; advising the Minister on policies and programs within the cultural portfolio; and administering programs and regulations assigned to the Department which provide support to artists, cultural organizations and activities, and cultural industries.

Corporate Policy and Management

Providing strategic focus and direction for departmental activities and programs; managing the departmental relationship with other governments, both domestic and international; reviewing the effectiveness of existing policies and programs; making the public aware of departmental policies and programs; ensuring that departmental resources are well-managed; and providing a range of centralized and specialized services relating to the Department's activities.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

To encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and to ensure compliance to conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the Railway Act, and in so doing, to analyse and evaluate related data and take into account changes of sociological, political and scientific significance in the telecommunications environment.

Administration

Executive management, departmental administration and the provision of legal advice to the Commission.

National Archives of Canada

Objective

The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

Activity Description

Archival Operations

Acquisition, control, and conservation of federal Government records considered to be of long-term historical value and of a variety of other records from the private sector which document the development of Canada and are of enduring national value. Service to the public, to Government, and to other institutions provided through research facilities and reference endeavours, through the dissemination of information about the records, and through advice and assistance on archival matters.

Government Records Management

Assistance to Government institutions in achieving optimum management of their records; the provision of micrographic operations and services; and the effective and efficient management of records transferred to federal records centres.

Departmental Services

Administrative and technical support to the operational programs of the National Archives of Canada and the National Library of Canada.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board Operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to National Film Board productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the Board's national film library network and agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library

The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisitions and bibliographic services.

- Library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by Public Services and Information Technology Services.
- Policy Planning and Liaison includes functions related to the central management, planning and policy development for the Library, the coordination of federal Government library services and the preparation of publications and exhibits related to the Library's mandate. These functions are the responsibility of the staff of the Offices of the National Librarian, the Associate National Librarian and External Relations.

National Museums of Canada

Objective

To demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

Activity Description

Corporate Management

The Board of Trustees, the Secretary-General and those Corporation functions that provide support to them.

National Gallery of Canada

The National Museum of international stature, including the Canadian Museum of Contemporary Photography, that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of the fine and decorative arts.

Canadian Museum of Civilization

The National Museum of international stature, including the Canadian War Museum, that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of history (including military history), ethnology, archaeology, physical anthropology, and folk culture.

National Museum of Natural Sciences

The National Museum of international stature that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the natural and physical sciences (including botany, zoology, paleontology, earth sciences, and astronomy).

National Museum of Science and Technology

The National Museum of international stature with a branch gallery and a curatorially autonomous National Aviation Museum that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of technology and the related sciences.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	141,418,000	...	...	141,418,000	1	Operating expenditures				
...	...	1,043,000	...	1,043,000	1b	Operating expenditures				
...	...	...	5,338,951	5,338,951		Transfer from TB Vote 5(1)				
...	...	...	(2,368,074)	(2,368,074)		Transfer to: Vote 10				
...	...	...	(4,000,000)	(4,000,000)		Vote 32 (Canadian Space Agency)				
...	141,418,000	1,043,000	(1,029,123)	141,431,877		Total—Vote 1	140,262,311	1,169,566	...	129,161,094
...	1	...	...	1	2	Government Telecommunications Agency Revolving Fund—Increase in drawdown authority	...	1	...	...
...	19,548,000	...	...	19,548,000	5	Capital expenditures				
...	...	...	(1,257,645)	(1,257,645)		Transfer to: Vote 10				
...	...	...	(400,000)	(400,000)		Vote 32 (Canadian Space Agency)				
...	19,548,000	...	(1,657,645)	17,890,355		Total—Vote 5	16,866,052	1,024,303	...	17,540,909
...	84,910,900	...	...	84,910,900	10	Grants and contributions				
...	...	2,750,000	...	2,750,000	10b	Grant listed in the Estimates				
...	...	3,706,723	...	3,706,723	10c	Transfer of $2,368,074 from Communications Vote 1, and $1,257,645 from Communications Vote 5				
...	...	...	2,368,074	2,368,074		Transfer from: Vote 1				
...	...	...	1,257,645	1,257,645		Vote 5				
...	...	...	(6,000,000)	(6,000,000)		Transfer to Vote 33 (Canadian Space Agency)				
...	84,910,900	6,456,723	(2,374,281)	88,993,342		Total—Vote 10	88,611,301	382,041	...	80,889,306
...	55,093,000	...	...	55,093,000	15	Payments to the Canada Post Corporation	55,092,996	4	...	55,092,996
...	47,800	...	400	48,200	(S)	Minister of Communications—Salary and motor car allowance	48,200	...	...	38,967
...	15,247,000	...	...	15,247,000	(S)	Contributions to employee benefit plans	15,247,000	...	...	15,342,212
19,367,268	356,000	...	(356,000)	19,367,268	(S)	Government Telecommunications Agency Revolving Fund				
...	...	...	11,000,000	11,000,000		Increase in authority pursuant to Vote 2, Appropriation Act No. 3, 1989-90				
19,367,268	356,000	...	10,644,000	30,367,268		Total—Government Telecommunications Agency Revolving Fund	(1,784,916)	...	32,152,184	(5,364,779)
...	...	...	81,458	81,458	(S)	Refunds of amounts credited to revenue in previous years	81,458	...	...	288,803
19,367,268	316,620,701	7,499,723	5,664,809	349,152,501		Total budgetary	314,424,402	2,575,915	32,152,184	292,989,508

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
40,000,000	...	...	...	40,000,000	(S)	(L) Telesat Canada—Loans pursuant to the Telesat Canada Act, Section 41. Limit $40,000,000. (Net)	...	...	40,000,000	...
...	10,000	...	...	10,000	L20	Loans to institutions and public authorities under the Cultural Property Export and Import Act, Section 29. (Gross)	...	10,000	...	3,632
40,000,000	10,000	...	...	40,010,000		Total non-budgetary	...	10,000	40,000,000	3,632
						Total Department—				
19,367,268	**316,620,701**	**7,499,723**	**5,664,809**	349,152,501		**Budgetary**	314,424,402	**2,575,915**	**32,152,184**	**292,989,508**(2)
40,000,000	**10,000**	**...**	**...**	**40,010,000**		**Non-budgetary**	...	**10,000**	**40,000,000**	**3,632**
						Canada Council				
...	93,472,000	...	...	93,472,000	25	Payments to the Canada Council				
	...	10,031,000	...	10,031,000	25b	Payments to the Canada Council				
...	93,472,000	10,031,000	...	103,503,000		Total—Vote 25	103,503,000	...	...	93,251,000
...	**93,472,000**	**10,031,000**	**...**	**103,503,000**		**Total Program—Budgetary**	**103,503,000**	**...**	**...**	**93,251,000**
						Canadian Broadcasting Corporation				
...	842,569,000	...	...	842,569,000	30	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	16,337,000	...	16,337,000	30b	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	...	(9,570,999)	(9,570,999)		Transfer to Vote 40				
...	842,569,000	16,337,000	(9,570,999)	849,335,001		Total—Vote 30	849,335,001	...	...	810,368,000
...	4,000,000	...	...	4,000,000	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	118,469,000	...	...	118,469,000	40	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	...	1	...	1	40c	Transfer of $9,570,999 from Communications Vote 30				
...	...	...	9,570,999	9,570,999		Transfer from Vote 30				
...	118,469,000	1	9,570,999	128,040,000		Total—Vote 40	128,039,999	1	...	100,881,000
...	**965,038,000**	**16,337,001**	**...**	**981,375,001**		**Total Program—Budgetary**	**981,375,000**	**1**	**...**	**915,249,000**
						Canadian Film Development Corporation				
...	145,595,000	...	...	145,595,000	45	Payments to the Canadian Film Development Corporation	145,594,486	514	...	128,868,000
...	**145,595,000**	**...**	**...**	**145,595,000**		**Total Program—Budgetary**	**145,594,486**	**514**	**...**	**128,868,000**

						Canadian Radio-television and Telecommunications Commission				
...	26,581,000	...	...	26,581,000	50	Program expenditures				
...	...	821,000	...	821,000	50c	Program expenditures				
...	...	...	750,000	750,000		Transfer from TB Vote 5[1]				
...	26,581,000	821,000	750,000	28,152,000		Total—Vote 50	28,067,256	84,744	...	26,000,567
...	3,012,000	...	...	3,012,000	(S)	Contributions to employee benefit plans	3,012,000	...	...	3,022,000
...	...	...	22,178	22,178	(S)	Refunds of amounts credited to revenue in previous years	22,178	...	...	8,418
...	**29,593,000**	**821,000**	**772,178**	**31,186,178**		**Total Program—Budgetary**	**31,101,434**	**84,744**	**...**	**29,030,985**
						National Archives of Canada				
...	54,974,000	...	...	54,974,000	55	Program expenditures				
...	...	680,000	...	680,000	55c	Grant listed in the Estimates				
...	...	...	2,499,552	2,499,552		Transfer from TB Vote 5[1]				
...	54,974,000	680,000	2,499,552	58,153,552		Total—Vote 55	56,733,953	1,419,599	...	49,699,963
...	4,550,000	...	...	4,550,000	(S)	Contributions to employee benefit plans	4,550,000	...	...	4,368,000
...	**59,524,000**	**680,000**	**2,499,552**	**62,703,552**		**Total Program—Budgetary**	**61,283,953**	**1,419,599**	**...**	**54,067,963**
						National Arts Centre Corporation				
...	17,891,000	...	...	17,891,000	60	Payments to the National Arts Centre Corporation	17,891,000	...	...	17,820,000
...	**17,891,000**	**...**	**...**	**17,891,000**		**Total Program—Budgetary**	**17,891,000**	**...**	**...**	**17,820,000**
						National Film Board				
...	72,773,000	...	...	72,773,000	65	National Film Board Revolving Fund—Operating loss				
...	...	...	417,503	417,503		Transfer from TB Vote 5[1]				
...	72,773,000	...	417,503	73,190,503		Total—Vote 65	73,185,610	4,893	...	71,068,664
1,674,436	(510,000)	...	510,000	1,674,436	(S)	National Film Board Revolving Fund				
...	...	...	(620,258)	(620,258)		Increase in the net book value of fixed assets				
1,674,436	(510,000)	...	(110,258)	1,054,178		Total—National Film Board Revolving Fund	(1,910,394)	...	2,964,572	834,374
1,674,436	**72,263,000**	**...**	**307,245**	**74,244,681**		**Total Program—Budgetary**	**71,275,216**	**4,893**	**2,964,572**	**71,903,038**
						National Library				
...	33,356,000	...	...	33,356,000	70	Program expenditures				
...	...	...	2,956,170	2,956,170		Transfer from TB Vote 5[1]				
...	33,356,000	...	2,956,170	36,312,170		Total—Vote 70	35,700,472	611,698	...	33,061,162
...	2,849,000	...	...	2,849,000	(S)	Contributions to employee benefit plans	2,849,000	...	...	2,834,000
...	**36,205,000**	**...**	**2,956,170**	**39,161,170**		**Total Program—Budgetary**	**38,549,472**	**611,698**	**...**	**35,895,162**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Museums of Canada				
1,651,574	74,557,000	...	...	76,208,574	75	Operating expenditures				
...	...	9,505,000	...	9,505,000	75c	Operating expenditures				
...	...	...	4,233,240	4,233,240		Transfer from TB Vote 5[1]				
1,651,574	74,557,000	9,505,000	4,233,240	89,946,814		Total—Vote 75	82,925,559	5,064,518	1,956,737	66,445,447
...	21,718,000	...	...	21,718,000	80	Capital expenditures				
...	...	15,405,000	...	15,405,000	80c	Capital expenditures				
...	21,718,000	15,405,000	...	37,123,000		Total—Vote 80	33,552,030	3,570,970	...	43,287,972
...	6,222,000	...	...	6,222,000	(S)	Contributions to employee benefit plans	6,222,000	...	...	6,337,000
1,651,574	**102,497,000**	**24,910,000**	**4,233,240**	133,291,814		**Total Program—Budgetary**	122,699,589	**8,635,488**	**1,956,737**	**116,070,419**
						Total Ministry—				
22,693,278	**1,838,698,701**	**60,278,724**	**16,433,194**	1,938,103,897		Budgetary	1,887,697,552	**13,332,852**	**37,073,493**	**1,755,145,075**[2]
40,000,000	**10,000**	...	...	40,010,000		Non-budgetary	...	**10,000**	**40,000,000**	**3,632**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5--Government contingencies.

[2] During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's expenditure has been restated by $13,191,114.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	39,183,000	...	(2,878,820)	543,000	...	(3,675,000)	33,172,180	Telecommunications and technology	32,043,947	1,128,233	...	31,327,665
19,367,268	177,218,000	...	...	(591,861)	10,994,000	(177,212,000)	29,775,407	Government Telecommunications Agency	(2,376,777)	...	32,152,184	(6,057,626)
...	55,258,000	...	2,188,970	...	81,458	(630,000)	56,898,428	Spectrum management and regional operations	54,294,282	2,604,146	...	51,586,669
...	82,058,000	1,043,000	694,064	(3,733,899)	...	(850,000)	79,211,165	Cultural affairs and broadcasting	79,746,992	(535,827)	...	78,105,724
...	42,454,800	...	1,334,737	822,825	400	(1,993,000)	42,619,762	Corporate policy and management	44,646,745	(2,026,983)	...	38,904,014
...	(184,360,000)	...	...	...	...	184,360,000	...	Revenue credited to the vote	..	...	...	...
19,367,268	211,811,800	1,043,000	1,338,951	(2,959,935)	11,075,858	...	241,676,942	Total—Operating	208,355,189	1,169,569	32,152,184	193,866,446
								Capital				
...	9,335,000	...	(400,000)	(834,895)	...	...	8,100,105	Telecommunications and technology	6,939,175	1,160,930	...	7,188,876
...	350,000	...	...	591,861	(350,000)	...	591,861	Government Telecommunications Agency	591,861	...	...	692,847
...	1	...	...	...	...	...	1	Increase in drawdown authority	...	1	...	...
...	1,751,000	...	...	...	...	...	1,751,000	Spectrum management and regional operations	2,028,608	(277,608)	...	3,076,912
...	931,000	...	...	508,700	...	...	1,439,700	Cultural affairs and broadcasting	1,730,733	(291,033)	...	731,346
...	7,531,000	...	...	(931,450)	...	...	6,599,550	Corporate policy and management	6,167,536	432,014	...	6,543,775
...	19,898,001	...	(400,000)	(665,784)	(350,000)	...	18,482,217	Total—Capital	17,457,913	1,024,304	...	18,233,756
								Transfer payments				
...	19,588,000	...	(6,000,000)	2,630,050	...	...	16,218,050	Telecommunications and technology	16,179,168	38,882	...	17,326,124
...	45,000	...	...	...	...	...	45,000	Spectrum management and regional operations	45,000	...	...	35,000
...	61,588,900	6,456,723	...	(174,050)	...	...	67,871,573	Cultural affairs and broadcasting	67,852,635	18,938	...	59,927,298
...	3,689,000	...	...	1,169,719	...	...	4,858,719	Corporate policy and management	4,534,497	324,222	...	3,600,884
...	84,910,900	6,456,723	(6,000,000)	3,625,719	...	...	88,993,342	Total—Transfer payments	88,611,300	382,042	...	80,889,306

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Non-budgetary				
...	10,000	...	...	...	...	...	10,000	Cultural affairs and broadcasting	...	10,000	...	3,632
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada	...	...	40,000,000	...
40,000,000	10,000	...	...	...	...	...	40,010,000	Total—Non-budgetary	...	10,000	40,000,000	3,632
								Departmental Summary				
...	64,431,000	...	(9,278,820)	2,338,155	...	...	57,490,335	Telecommunications and technology	55,162,290	2,328,045	...	55,842,665
19,367,268	356,000	...	...	...	10,644,000	...	30,367,268	Government Telecommunications Agency	(1,784,916)	...	32,152,184	(5,364,779)
...	1	...	...	...	...	...	1	Increase in drawdown authority	...	1	...	...
...	56,424,000	...	2,188,970	...	81,458	...	58,694,428	Spectrum management and regional operations	56,367,890	2,326,538	...	54,698,581
								Cultural affairs and broadcasting—				
...	143,727,900	7,499,723	694,064	(3,399,249)	...	...	148,522,438	Budgetary	149,330,360	(807,922)	...	138,764,368
...	10,000	...	...	...	...	...	10,000	Non-budgetary	...	10,000	...	3,632
...	51,681,800	...	1,334,737	1,061,094	400	...	54,078,031	Corporate policy and management	55,348,778	(1,270,747)	...	49,048,673
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada—Non-budgetary	...	...	40,000,000	...
								Total Department—				
19,367,268	**316,620,701**	**7,499,723**	**(5,061,049)**	**...**	**10,725,858**	**...**	**349,152,501**	**Budgetary**	**314,424,402**	**2,575,915**	**32,152,184**	**292,989,508**[1]
40,000,000	**10,000**	**...**	**...**	**...**	**...**	**...**	**40,010,000**	**Non-budgetary**	**...**	**10,000**	**40,000,000**	**3,632**
								Canada Council				
...	93,472,000	10,031,000	...	...	...	...	103,503,000	Operating	103,503,000	...	...	93,251,000
...	**93,472,000**	**10,031,000**	**...**	**...**	**...**	**...**	**103,503,000**	**Total Program—Budgetary**	**103,503,000**	**...**	**...**	**93,251,000**
								Canadian Broadcasting Corporation				
...	842,569,000	16,337,000	...	(9,570,999)	...	...	849,335,001	Operating	849,335,001	...	...	810,368,000
...	4,000,000	...	...	...	...	...	4,000,000	Working capital	4,000,000	...	...	4,000,000
...	118,469,000	1	...	9,570,999	...	...	128,040,000	Capital	128,039,999	1	...	100,881,000
...	**965,038,000**	**16,337,001**	**...**	**...**	**...**	**...**	**981,375,001**	**Total Program—Budgetary**	**981,375,000**	**1**	**...**	**915,249,000**

								Canadian Film Development Corporation				
								Operating				
...	15,076,000	...	...	...	...	...	...	Administration	...	...	...	...
...	66,162,000	...	...	...	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
...	73,057,000	...	...	...	...	...	...	Canadian Broadcast Program Development Fund	...	...	...	...
...	(8,700,000)	...	...	...	...	...	...	Expected return on investments	...	...	...	...
...	**145,595,000**	...	...	...	...	...	145,595,000[2]	**Total Program—Budgetary**	145,594,486[2]	**514[2]**	...	**128,868,000[2]**
								Canadian Radio-television and Telecommunications Commission				
								Operating				
...	11,743,000	138,000	284,300	...	...	...	12,165,300	Broadcasting	11,637,017	528,283	...	11,458,367
...	4,457,000	175,000	99,000	...	...	...	4,731,000	Telecommunications	4,428,060	302,940	...	4,384,458
...	13,109,000	394,000	366,700	...	22,178	...	13,891,878	Administration	13,718,974	172,904	...	12,184,334
...	29,309,000	707,000	750,000	...	22,178	...	30,788,178	Total—Operating	29,784,051	1,004,127	...	28,027,159
								Capital				
...	284,000	114,000	...	...	...	...	398,000	Administration	1,317,383	(919,383)	...	1,003,826
								Program Summary				
...	11,743,000	138,000	284,300	...	...	...	12,165,300	Broadcasting	11,637,017	528,283	...	11,458,367
...	4,457,000	175,000	99,000	...	...	...	4,731,000	Telecommunications	4,428,060	302,940	...	4,384,458
...	13,393,000	508,000	366,700	...	22,178	...	14,289,878	Administration	15,036,357	(746,479)	...	13,188,160
...	**29,593,000**	**821,000**	**750,000**	...	**22,178**	...	31,186,178	**Total Program—Budgetary**	31,101,434	**84,744**	...	**29,030,985**
								National Archives of Canada				
								Operating				
...	22,369,000	...	984,823	...	...	...	23,353,823	Archival operations	22,975,968	377,855	...	16,396,749
...	12,039,000	...	684,877	...	...	...	12,723,877	Government records management	11,449,674	1,274,203	...	9,996,563
...	18,829,000	680,000	829,852	...	...	...	20,338,852	Departmental services	19,881,287	457,565	...	23,235,756
...	53,237,000	680,000	2,499,552	...	...	...	56,416,552	Total—Operating	54,306,929	2,109,623	...	49,629,068
								Capital				
...	438,000	...	...	...	...	...	438,000	Archival operations	1,107,145	(669,145)	...	914,881
...	2,277,000	...	...	...	...	...	2,277,000	Government records management	2,079,234	197,766	...	745,355
...	1,452,000	...	...	...	...	...	1,452,000	Departmental services	1,700,147	(248,147)	...	2,458,659
...	4,167,000	...	...	...	...	...	4,167,000	Total—Capital	4,886,526	(719,526)	...	4,118,895
								Transfer payments				
...	2,120,000	...	...	...	...	...	2,120,000	Archival operations	2,090,498	29,502	...	320,000
								Program Summary				
...	24,927,000	...	984,823	...	...	...	25,911,823	Archival operations	26,173,611	(261,788)	...	17,631,630
...	14,316,000	...	684,877	...	...	...	15,000,877	Government records management	13,528,908	1,471,969	...	10,741,918
...	20,281,000	680,000	829,852	...	...	...	21,790,852	Departmental services	21,581,434	209,418	...	25,694,415
...	**59,524,000**	**680,000**	**2,499,552**	...	...	...	62,703,552	**Total Program—Budgetary**	61,283,953	**1,419,599**	...	**54,067,963**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								National Arts Centre Corporation				
...	17,891,000	...	...	...	...	...	17,891,000	Operating	17,891,000	...	...	17,820,000
...	**17,891,000**	...	...	...	...	...	**17,891,000**	**Total Program—Budgetary**	**17,891,000**	...	...	**17,820,000**
								National Film Board				
								Operating				
...	76,890,000	...	417,503	...	...	(7,300,000)	70,007,503	National Film Board operations	69,333,665	673,838	...	68,008,591
1,674,436	(510,000)	...	...	...	510,000	...	1,674,436	Decrease in accumulated net charge against the Revolving Fund authority				
...	...	...	...	...	(620,258)	...	(620,258)	Increase in the net book value of fixed asset				
1,674,436	(510,000)	...	...	...	(110,258)	...	1,054,178	Total—National Film Board Revolving Fund	(1,910,394)	...	2,964,572	834,374
...	(7,300,000)	...	...	...	...	7,300,000	...	Revenue credited to the vote	...	...	...	...
1,674,436	69,080,000	...	417,503	...	(110,258)	...	71,061,681	Total—Operating	67,423,271	673,838	2,964,572	68,842,965
								Capital				
...	2,479,000	...	...	...	...	...	2,479,000	National Film Board operations	3,277,811	(798,811)	...	2,789,092
								Transfer payments				
...	704,000	...	...	...	...	...	704,000	National Film Board operations	574,134	129,866	...	270,981
								Program Summary				
...	72,773,000	...	417,503	...	...	...	73,190,503	National Film Board operations	73,185,610	4,893	...	71,068,664
1,674,436	(510,000)	...	...	...	510,000	...	1,674,436	Decrease in accumulated net charge against the Revolving Fund authority	(1,910,394)	...	2,964,572	834,374
...	...	...	...	...	(620,258)	...	(620,258)	Increase in the net book value of fixed asset	...	...	...	...
1,674,436	**72,263,000**	...	**417,503**	...	**(110,258)**	...	**74,244,681**	**Total Program—Budgetary**	**71,275,216**	**4,893**	**2,964,572**	**71,903,038**

								National Library				
...	35,605,000	...	2,956,170	...	...	...	38,561,170	Operating	37,456,610	1,104,560	...	35,028,916
...	528,000	...	...	...	...	...	528,000	Capital	1,043,969	(515,969)	...	788,704
...	72,000	...	...	...	...	...	72,000	Transfer payments	48,893	23,107	...	77,542
...	**36,205,000**	...	**2,956,170**	...	...	...	**39,161,170**	**Total Program—Budgetary**	**38,549,472**	**611,698**	...	**35,895,162**
								National Museums of Canada				
								Operating				
...	410,000	...	...	(410,000)	...	...	...	Corporate management	...	...	...	1,499,014
1,438,104	29,045,200	439,000	1,645,418	(1,500,000)	...	(2,000,000)	29,067,722	National Gallery of Canada	27,295,657	344,729	1,427,336	23,070,997
67,651	23,818,000	8,364,000	1,098,911	1,993,140	...	(1,275,000)	34,066,702	Canadian Museum of Civilization	30,497,452	3,351,893	217,357	18,550,438
...	16,472,000	297,000	826,885	(6,860)	...	(350,000)	17,239,025	National Museum of Natural Sciences	16,511,228	632,440	95,357	15,740,829
76,399	15,308,000	405,000	662,026	(6,860)	...	(650,000)	15,794,565	National Museum of Science and Technology	14,842,422	735,456	216,687	12,686,094
69,420	...	...	...	(69,420)	...	...	...	Corporate services	...	...	...	1,234,275
...	(4,275,000)	...	...	...	...	4,275,000	...	Revenue credited to the vote	...	...	...	...
1,651,574	80,778,200	9,505,000	4,233,240	...	...	...	96,168,014	Total—Operating	89,146,759	5,064,518	1,956,737	72,781,647
								Capital				
...	1,258,000	...	...	...	...	...	1,258,000	National Gallery of Canada	1,223,959	34,041	...	1,876,652
...	18,451,000	14,855,000	...	...	...	...	33,306,000	Canadian Museum of Civilization	30,764,356	2,541,644	...	39,786,885
...	746,000	...	...	...	...	...	746,000	National Museum of Natural Sciences	705,647	40,353	...	492,643
...	1,263,000	550,000	...	...	...	...	1,813,000	National Museum of Science and Technology	858,068	954,932	...	1,131,791
...	...	...	...	...	...	...	...	Corporate services	...	...	...	1
...	21,718,000	15,405,000	...	...	...	...	37,123,000	Total—Capital	33,552,030	3,570,970	...	43,287,972
								Transfer payments				
...	800	...	...	...	...	...	800	National Gallery of Canada	800	...	...	800
								Program Summary				
...	410,000	...	...	(410,000)	...	...	...	Corporate management	...	...	...	1,499,014
1,438,104	28,304,000	439,000	1,645,418	(1,500,000)	...	...	30,326,522	National Gallery of Canada	28,520,416	378,770	1,427,336	24,948,449
67,651	40,994,000	23,219,000	1,098,911	1,993,140	...	...	67,372,702	Canadian Museum of Civilization	61,261,808	5,893,537	217,357	58,337,323
...	16,868,000	297,000	826,885	(6,860)	...	...	17,985,025	National Museum of Natural Sciences	17,216,875	672,793	95,357	16,233,472
76,399	15,921,000	955,000	662,026	(6,860)	...	...	17,607,565	National Museum of Science and Technology	15,700,490	1,690,388	216,687	13,817,885
69,420	...	...	...	(69,420)	...	...	...	Corporate services	...	...	...	1,234,276
1,651,574	**102,497,000**	**24,910,000**	**4,233,240**	...	...	...	133,291,814	**Total Program—Budgetary**	122,699,589	**8,635,488**	**1,956,737**	**116,070,419**
								Total Ministry—				
22,493,278	**1,838,698,701**	**60,278,724**	**5,795,416**	...	**10,637,778**	...	1,938,103,897	Budgetary	1,887,697,552	**13,332,852**	**37,073,493**	**1,755,145,075**[1]
40,000,000	**10,000**	...	...	...	...	...	40,010,000	Non-budgetary	...	**10,000**	**48,000,000**	**3,632**

[1] During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's expenditure has been restated by $13,191,114.

[2] The detail by activity is not available.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Spectrum management and regional operations				
...	45,000	...	...	...	...	45,000	Radio Advisory Board of Canada	45,000	...	...	35,000
							Cultural affairs and broadcasting				
...	1,601,000	...	...	...	...	1,601,000	Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	1,593,636	7,364	...	1,283,732
...	1,507,000	...	...	...	...	1,507,000	Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,507,000	...	...	2,007,000
...	8,545,900	...	...	...	...	8,545,900	Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,545,440	460	...	8,545,680
...	1,500,000	...	...	...	...	1,500,000	Grant to TV Ontario/La Chaîne française to assist it with costs associated with production, programming and operations	1,500,000	...	...	...
...	...	2,750,000	...	1,750,000	...	4,500,000	Grant to the Toronto Opera—Ballet Hall	4,500,000	...	...	...
...	...	2,338,000	...	...	...	2,338,000	Grant to the National Ballet School	2,338,000	...	...	...
...	...	1,011,000	...	...	...	1,011,000	Grant to the National Theatre School	1,011,000	...	...	...
...	13,153,900	6,099,000	...	1,750,000	...	21,002,900		20,995,076	7,824	...	11,836,412
							Corporate policy and management				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	**13,198,900**	**6,099,000**	...	**1,750,000**	...	**21,047,900**	**Total—Grants**	**21,040,076**	**7,824**	...	**11,921,412**
							Contributions				
							Telecommunications and technology				
...	...	...	...	19,000	...	19,000	Contributions to Canadian Standards Association for the Steering Committee on Information Processing Systems	19,000	...	...	20,000
...	25,000	...	...	7,000	...	32,000	Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	32,000	...	...	23,400

...	1,770,000	...	...	230,000	...	2,000,000	Contributions to Canadian organizations to advance their research activities in the area of workplace automation	1,994,888	5,112	...	1,769,230
...	...	...	...	75,000	...	75,000	Contribution to Centre Marshall McLughan created under the Increased Ministerial Authority and Accountability (IMAA) regime	75,000	...	...	...
...	248,000	...	...	...	...	248,000	Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	248,265	(265)	...	248,265
...	7,790,000	...	...	(1,039,000)	...	6,751,000	Contributions for the space industry development program	6,715,012	35,988	...	10,232,406
...	4,100,000	...	(4,100,000)	...	...	...	Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the large satellite program	...	...	...	...
...	2,408,000	...	...	2,981,950	...	5,389,950	Contributions under the Canada-Quebec subsidiary agreement on the development of communications enterprises	5,389,950	...	...	3,625,213
...	1,125,000	...	...	500,600	...	1,625,600	Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba	1,627,553	(1,953)	...	1,345,110
...	236,000	...	...	(236,000)	...	...	Contribution to the Telecommunications Executive Management Institute of Canada	...	...	...	...
...	1,886,000	...	(1,900,000)	14,000	...	...	Contribution for the Canadian participation in the payload and spacecraft development and experimentation program of the European Space Agency	...	...	...	...
...	...	...	...	37,500	...	37,500	Contribution to CANSIF Canada	37,500	...	...	62,500
...	...	...	...	40,000	...	40,000	Contribution to Science World for the mounting of an Image exhibit	40,000	...	...	...
...	19,588,000	...	(6,000,000)	2,630,050	...	16,218,050		16,179,168	38,882	...	17,326,124
							Cultural affairs and broadcasting				
...	695,000	...	...	...	...	695,000	Contributions to national arts and culture service organizations	695,000	...	...	695,000
...	16,000,000	357,723	...	1,639,500	...	17,997,223	Contributions under the Cultural Initiatives Program	17,982,057	15,166	...	19,696,889
...	250,000	...	...	160,000	...	410,000	Contributions to support the film and video national service organizations	410,000	...	...	290,000
...	5,745,000	...	...	924,800	...	6,669,800	Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure	6,669,800	...	...	3,743,700
...	1,824,000	...	...	(90,900)	...	1,733,100	Contributions to support cultural enterprises infrastructure development in Manitoba	1,730,951	2,149	...	1,647,753
...	7,800,000	...	...	(338,758)	...	7,461,242	Contributions for the book publishing industry development program	7,466,760	(5,518)	...	7,742,381
...	600,000	...	...	(600,000)	...	...	Contributions under the Canada-Quebec subsidiary agreement on the development of communication enterprises	...	...	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	4,500,000	...	...	...	...	4,500,000	Contributions for the sound recording development program	4,500,000	...	...	4,499,999
...	4,027,000	...	...	1,025,050	...	5,052,050	Contribution under the Canada-Ontario subsidiary agreement for cultural development	5,052,500	(450)	...	5,218,000
...	1,444,000	...	...	(361,000)	...	1,083,000	Repayable contribution to the Ex-Terra Foundation for the purposes of the Dinosaur project—Canada/China/Alberta/Ex-Terra	1,083,000	...	...	1,100,000
...	350,000	...	...	...	...	350,000	Contributions to Canadian sound recording service organizations in support of services and special projects	350,000	...	...	404,864
...	100,000	...	...	...	...	100,000	Contribution to provide financial assistance for the establishment of an English language broadcast reading service for print-handicapped individuals	100,000	...	...	200,000
...	100,000	...	...	...	...	100,000	Contributions to establish and operate a northern satellite distribution program	100,000	...	...	...
...	5,000,000	...	...	(5,000,000)	...	...	Contributions which will share the capital costs with developers of establishing cable or other broadcasting distribution service in small communities	...	...	...	...
...	...	...	...	133,000	...	133,000	Contribution to Confederation Centre of the Arts	133,000	...	...	...
...	...	...	...	10,000	...	10,000	Contribution to Conference—Moving the Image created under the IMAA regime	10,000	...	...	...
...	...	...	...	25,000	...	25,000	Contribution to L'Opéra de Montréal created under the IMAA regime	25,000	...	...	...
...	...	...	...	3,500	...	3,500	Contribution to Festival du cinéma international en Abitibi-Témiscamingue created under the IMAA regime	3,500	...	...	...
...	...	...	...	5,000	...	5,000	Contribution to Festival du cinéma francophone created under the IMAA regime	5,000	...	...	...
...	...	...	...	250,758	...	250,758	Contribution to Assistance to Authors	250,758	...	...	...
...	...	...	...	10,000	...	10,000	Contribution to World Film Festival	10,000	...	...	...

...	...	...	...	47,000	...	47,000	Contribution to Adhésion au Centre international d'études pour la conservation et la restauration des biens culturels (ICCROM)	47,233	(233)	...	...
...	...	...	...	20,000	...	20,000	Contribution to Prince Edward Island Development Agency in support of the Prince County Craft Industry Development project	20,000	...	...	5,300
...	...	...	...	30,000	...	30,000	Contribution to Collection Labrecque created under the IMAA regime	30,000	...	...	...
...	...	...	...	138,000	...	138,000	Contribution to Fondation Lionel-Groulx created under the IMAA regime	138,000	...	...	...
...	...	...	...	5,000	...	5,000	Contribution to Musée agricole de Louiseville created under the IMAA regime	5,000	...	...	...
...	...	...	...	5,000	...	5,000	Contribution to Troupe V'là le Bon Vent created under the IMAA regime	5,000	...	...	...
...	...	...	...	10,000	...	10,000	Contribution to Le Festival Félix Leclerc created uner the IMAA regime	10,000	...	...	...
..	...	...	...	20,000	...	20,000	Contribution to Festival international du nouveau cinéma et de la vidéo created under the IMAA regime	20,000	...	...	...
...	...	...	...	5,000	...	5,000	Contribution to Challenge for International Broadcasting created under the IMAA regime	5,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,847,000
...	48,435,000	357,723	...	(1,924,050)	...	46,868,673		46,857,559	11,114	...	48,090,886
							Corporate policy and management				
...	16,000	...	...	22,219	...	38,219	Contribution to the Inter-American Telecommunication Conference	38,219	...	...	16,000
							Canada's share of the cost of international radio, telephone and telegraph organizations:				
...	3,673,000	...	...	...	...	3,673,000	The International Telecommunication Union, Geneva, Switzerland	3,348,778	324,222	...	3,345,295
...	...	...	...	750,000	...	750,000	Contribution to the Commonwealth of Learning for the purchase of communications and office automation equipment and services	750,000	...	...	...
...	...	...	...	180,000	...	180,000	Contribution to TV5 Europe	180,000	...	...	...
...	...	...	...	217,500	...	217,500	Contribution to the Telecommunications Executive Management Institute of Canada	217,500	...	...	99,908
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	89,681
...	3,689,000	...	...	1,169,719	...	4,858,719		4,534,497	324,222	...	3,550,884
...	**71,712,000**	**357,723**	**(6,000,000)**	**1,875,719**	...	67,945,442	**Total—Contributions**	67,571,224	**374,218**	...	**68,967,894**
							Departmental Summary by Activity				
...	19,588,000	...	(6,000,000)	2,630,050	...	16,218,050	Telecommunications and technology	16,179,168	38,882	...	17,326,124
...	45,000	...	...	...	...	45,000	Spectrum management and regional operations	45,000	...	...	35,000
...	61,588,900	6,456,723	...	(174,050)	...	67,871,573	Cultural affairs and broadcasting	67,852,635	18,938	...	59,927,298
...	3,689,000	...	...	1,169,719	...	4,858,719	Corporate policy and management	4,534,497	324,222	...	3,600,884
...	**84,910,900**	**6,456,723**	**(6,000,000)**	**3,625,719**	...	88,993,342	**Total Department**	88,611,300	**382,042**	...	**80,889,306** (1)

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							National Archives of Canada				
							Grants				
							Archival operations				
...	400,000	...	...	75,000	...	475,000	Grant to the Canadian Council of Archives	474,996	4	...	...
...	**400,000**	...	...	**75,000**	...	**475,000**	**Total—Grants**	**474,996**	**4**	...	...
							Contributions				
							Archival operations				
...	320,000	...	...	...	...	320,000	University of Saskatchewan for the archival program of the Diefenbaker Centre	320,000	...	...	320,000
...	1,400,000	...	...	(75,000)	...	1,325,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	1,295,502	29,498	...	...
...	**1,720,000**	...	...	**(75,000)**	...	**1,645,000**	**Total—Contributions**	**1,615,502**	**29,498**	...	**320,000**
...	**2,120,000**	...	...	...	...	**2,120,000**	**Total Program**	**2,090,498**	**29,502**	...	**320,000**
							National Film Board				
							Grants				
							National Film Board operations				
...	20,000	...	...	...	...	20,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	11,950	8,050	...	10,000
...	**20,000**	...	...	...	...	**20,000**	**Total—Grants**	**11,950**	**8,050**	...	**10,000**
							Contributions				
							National Film Board operations				
...	284,000	...	...	...	...	284,000	Payments to the Province of Quebec in respect of reciprocal taxation agreements	225,685	58,315	...	260,981
...	400,000	...	...	...	...	400,000	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	336,499	63,501	...	...
...	**684,000**	...	...	...	...	**684,000**	**Total—Contributions**	**562,184**	**121,816**	...	**260,981**
...	**704,000**	...	...	...	...	**704,000**	**Total Program**	**574,134**	**129,866**	...	**270,981**

							National Library				
							Grants				
...	11,000	...	...	...	...	11,000	International Federation of Library Associations	...	11,000	...	22,000
...	61,000	...	...	...	...	61,000	International Serials Data System	48,893	12,107	...	55,542
...	**72,000**	...	...	...	...	**72,000**	**Total Program**	**48,893**	**23,107**	...	**77,542**
							National Museums of Canada				
							Grants				
...	800	...	...	...	...	800	National Gallery of Canada College Art Association of America	800	...	...	800
...	**800**	...	...	...	...	**800**	**Total Program**	**800**	...	...	**800**
...	**87,807,700**	**6,456,723**	**(6,000,000)**	**3,625,719**	...	**91,890,142**	**Total Ministry**	**91,325,625**	**564,517**	...	**81,558,629** [1]

[1] During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's expenditure has been restated by $8,461,797.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
Department			
Budgetary (respendable revenues)			
Telecommunications and technology			
Revenue from research and development services to other Government departments	3,675,000	4,250,769	2,988,365
Government Telecommunications Agency			
Receipts credited to the Government Telecommunications Agency Revolving Fund	177,212,000	202,179,255	177,636,995
Spectrum management and regional operations			
Ship radio inspection fees	630,000	641,000	610,000
Cultural affairs and broadcasting			
Revenue from museum and heritage services	850,000	820,044	869,902
Corporate policy and management			
Revenue from research and development services to other Government departments	1,993,000	2,097,341	1,976,741
Total Department—Budgetary	**184,360,000**	**209,988,409**	**184,082,003**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Production and distribution of films and other visual materials	7,300,000	11,041,934	11,413,198
Total Program—Budgetary	**7,300,000**	**11,041,934**	**11,413,198**
National Museums of Canada			
Budgetary (respendable revenues)			
National Gallery of Canada			
Sales of publications and boutique operations	2,000,000	2,020,888	3,099,823
Canadian Museum of Civilization			
Sales of publications and boutique operations	1,275,000	999,121	629,090
National Museum of Natural Sciences			
Sales of publications and boutique operations	350,000	255,794	369,447
National Museum of Science and Technology			
Sales of publications and boutique operations	650,000	359,906	281,094
Total Program—Budgetary	**4,275,000**	**3,635,709**	**4,379,454**
Total Ministry—Budgetary	**195,935,000**	**224,666,052**	**199,874,655**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Telesat Canada—Dividends	1,200,000	1,800,000
Cultural property	1,061	640
	1,201,061	1,800,640
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	229,850	...
Sundries	561,620	399,336
	791,470	399,336
Privileges, licences and permits—		
General radio service	357,557	1,008,238
Non general radio service	85,531,715	60,385,847
Sundries	97,128	140,019
	85,986,400	61,534,104
Services and service fees—		
Type approval and testing fees	322,931	304,921
Certification, testing and labelling	1,460,236	1,582,584
Optional services—Use of facilities	2,298	...
Sundries	220,129	164,889
	2,005,594	2,052,394
Proceeds from sales	33,385	19,386
Other non-tax revenue—		
National Postal Museum	3,000,000	...
Sundries	101,511	227,732
	3,101,511	227,732
Total Department	**93,119,421**	**66,033,592** [2]
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure	18,792	49,330
Privileges, licences and permits—		
Broadcasting licence fees	52,285,984	47,143,198
Telecommunications fees	8,883,815	8,097,000
	61,169,799	55,240,198
Other non-tax revenue	42,943	46,849
Total Program	**61,231,534**	**55,336,377**

Revenue—*Concluded*

	Current year	Previous year
	$	$
National Archives of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	53,397	153,052
Adjustments to Payables at Year End (PAYE)	124,807	194,476
	178,204	347,528
Services and service fees—		
Receipts from photoduplication services	159,907	212,443
Other non-tax revenue	2,412	33,007
Total Program	**340,523**	**592,978**
National Library		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	21,589	74,172
Adjustments to Payables at Year End (PAYE)	109,914	24,624
	131,503	98,796
Services and service fees—		
Computerized library services	1,520,357	1,536,951
Canadian University Theses Program	176,056	183,672
Library delivery service	77,867	84,356
Duplication services	31,747	36,294
	1,806,027	1,841,273
Other non-tax revenue	7,608	6,250
Total Program	**1,945,138**	**1,946,319**

	Current year	Previous year
	$	$
National Museums of Canada		
Non-Tax Revenue—		
Return on investments	...	(300)[3]
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	371,726	84,938
Adjustments to Payables at Year End (PAYE)	506,255	904,185
	877,981	989,123
Services and service fees	5,872,984	4,300,415
Other non-tax revenue	757	184,706
Total Program	**6,751,722**	**5,473,944**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	1,201,061	**1,800,340**
Refunds of previous years' expenditure	1,997,950	**1,884,113**
Privileges, licences and permits	147,156,199	**116,774,302**
Services and service fees	9,844,512	**8,406,525**
Proceeds from sales	33,385	**19,386**
Other non-tax revenue	3,155,231	**498,544**
Total Ministry	**163,388,338**	**129,383,210**[2]

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[1] Interest unless otherwise indicated.

[2] During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's revenue has been restated by $1,642,152.

[3] This amount should have been credited to Standard object 07.

SECTION 5

1989-90
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Competition Tribunal
Copyright Board
Hazardous Materials Information Review Commission
Patented Medicine Prices Review Board
Procurement Review Board
Standards Council of Canada

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Department

Objective

To promote the fair and efficient operation of the marketplace in Canada.

Activity Description

Consumer Affairs

Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising, labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the Department; to inform workers about hazardous materials used in the workplace; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate Affairs

Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, intellectual property and lobbying. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offences and abuses in bankruptcy cases, and registering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of corporations, registering and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of patented inventions, registering or rejecting trade marks, copyrights and industrial design; classifying, maintaining and disseminating patented technological information to the public. Registering lobbyists and providing access to the Registry.

Competition Law and Policy

Administering the Competition Act and promoting competition policy considerations in the development and implementation of economic policy; promoting public understanding of the content and scope of the Act and of the social and economic significance of an effective competition policy and representing Canada's interest in international competition policy issues.

Administration

Providing overall management direction, policy and planning co-ordination, and central support services to other departmental activities and other agencies of the Ministry by conducting research, analyses, evaluations and audits, fostering the development and implementation of policy initiatives, and liaising with other governmental and private sector organizations; by supplying such services as finance, administration, personnel, communications, departmental secretariat and planning co-ordination and control; and by administering the Government's conflict of interest and post-employment code for the Public Service and registering formal and official documents on behalf of the Government of Canada.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the Competition Act pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the Competition Act. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To ensure that users of works protected by copyright do not pay excessive royalties to collective bodies and that owners of such works are adequately compensated for the use of their works.

Activity Description

Copyright Board

The Copyright Board is a superior court of record to hear applications made under Sections 48 to 50.7 and 70.61 to 70.67 of the Copyright Act as amended and fix the royalties and any related terms and conditions with respect to those applications. The Secretariat of the Copyright Board provides registry, research and administrative services to the Board for the timely and expenditious conduct of its hearings throughout Canada as the Board considers necessary or desirable for the proper conduct of its business.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal commercially valuable information. Based upon advice from Health and Welfare Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the Hazardous Products Act, the Canada Labour Code and various provincial and territorial legislation concerning occupational health and safety. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission may disclose confidential business information for enforcement purposes or in the event of a medical emergency to persons bound to keep it confidential.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and, to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also prepares an annual report to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	123,304,000	...	...	123,304,000	1	Operating expenditures				
...	...	3,078,000	...	3,078,000	1b	Operating expenditures				
...	...	1,182,500	...	1,182,500	1c	Operating expenditures				
...	...	...	5,989,771	5,989,771		Transfer from TB Vote 5[1]				
...	123,304,000	4,260,500	5,989,771	133,554,271		Total—Vote 1	132,018,326	1,535,945	...	118,287,693
...	5,634,000	...	...	5,634,000	5	Capital expenditures				
...	...	627,000	...	627,000	5b	Capital expenditures				
...	...	55,000	...	55,000	5c	Capital expenditures				
...	5,634,000	682,000	...	6,316,000		Total—Vote 5	6,303,787	12,213	...	6,185,900
...	47,800	...	(27,788)	20,012	(S)	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	20,012	...	...	46,825
...	25,000,000	...	...	25,000,000	(S)	Payments to the provinces for the purpose of research and development relating to medicine	25,000,000	...	...	25,000,000
...	14,228,000	...	...	14,228,000	(S)	Contributions to employee benefit plans	14,228,000	...	...	13,922,000
...	...	...	322,418	322,418	(S)	Refunds of amounts credited to revenue in previous years	322,418	...	...	298,198
...	**168,213,800**	**4,942,500**	**6,284,401**	**179,440,701**		**Total Department—Budgetary**	**177,892,543**	**1,548,158**	...	**163,740,616**
						Competition Tribunal				
...	1,748,000	...	...	1,748,000	10	Program expenditures	1,159,976	588,024	...	749,515
...	85,000	...	...	85,000	(S)	Contributions to employee benefit plans	85,000	...	...	92,000
...	**1,833,000**	...	...	**1,833,000**		**Total Program—Budgetary**	**1,244,976**	**588,024**	...	**841,515**
						Copyright Board				
...	917,000	...	...	917,000	15	Program expenditures	797,747	119,253	...	149,883
...	45,000	...	...	45,000	(S)	Contributions to employee benefit plans	45,000	...	...	...
...	**962,000**	...	...	**962,000**		**Total Program—Budgetary**	**842,747**	**119,253**	...	**149,883**
						Hazardous Materials Information Review Commission				
...	1,737,000	...	...	1,737,000	20	Program expenditures	1,213,840	523,160	...	1,438,956
...	114,000	...	...	114,000	(S)	Contributions to employee benefit plans	114,000	...	...	74,000
...	**1,851,000**	...	...	**1,851,000**		**Total Program—Budgetary**	**1,327,840**	**523,160**	...	**1,512,956**

						Patented Medicine Prices Review Board				
...	2,216,000	...	...	2,216,000	25	Program expenditures				
...	...	176,000	...	176,000	25b	Program expenditures				
...	...	265,000	...	265,000	25c	Program expenditures				
...	2,216,000	441,000	...	2,657,000		Total—Vote 25	2,419,584	237,416	...	2,554,741
...	170,000	...	...	170,000	(S)	Contributions to employee benefit plans	170,000	...	...	...
...	**2,386,000**	**441,000**	**...**	**2,827,000**		**Total Program—Budgetary**	**2,589,584**	**237,416**	**...**	**2,554,741**
						Procurement Review Board				
...	...	1,304,000	...	1,304,000	27b	Program expenditures	1,067,349	236,651	...	...
...	**...**	**1,304,000**	**...**	**1,304,000**		**Total Program—Budgetary**	**1,067,349**	**236,651**	**...**	**...**
						Standards Council of Canada				
...	7,564,000	...	...	7,564,000	30	Payments to the Standards Council of Canada	7,564,000	...	...	6,923,896
...	**7,564,000**	**...**	**...**	**7,564,000**		**Total Program—Budgetary**	**7,564,000**	**...**	**...**	**6,923,896**
...	**183,000,000**	**6,497,300**	**6,284,401**	**195,781,701**		**Total Ministry—Budgetary**	**192,529,039**	**3,252,662**	**...**	**175,723,607**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5--Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	53,536,000	35,000	2,193,171	343,592	(96,723)	...	56,011,040	**Consumer affairs**	55,972,712	38,328	...	49,242,658
...	31,629,000	2,875,000	2,059,570	2,292,397	758,228	...	39,614,195	**Corporate affairs**	39,544,922	69,273	...	32,491,615
...	19,071,800	1,178,000	471,560	287,586	(29,692)	...	20,979,254	**Competition law and policy**	20,873,957	105,297	...	19,350,608
...	31,527,000	172,500	1,265,470	(2,923,575)	(337,183)	...	29,704,212	**Administration**	28,396,117	1,308,095	...	27,974,049
...	135,763,800	4,260,500	5,989,771	...	294,630	...	146,308,701	**Total—Operating**	144,787,708	1,520,993	...	129,058,930
								Capital				
...	4,451,000	...	...	(197,000)	...	...	4,254,000	**Consumer affairs**	4,252,627	1,373	...	4,183,623
...	680,000	390,000	...	(54,500)	...	...	1,015,500	**Corporate affairs**	1,011,155	4,345	...	1,322,209
...	160,000	237,000	...	62,500	...	...	459,500	**Competition law and policy**	459,442	58	...	174,435
...	343,000	55,000	...	189,000	...	...	587,000	**Administration**	580,563	6,437	...	505,633
...	5,634,000	682,000	...	...	...	...	6,316,000	**Total—Capital**	6,303,787	12,213	...	6,185,900
								Transfer payments				
...	1,816,000	...	...	...	...	...	1,816,000	**Consumer affairs**	1,801,048	14,952	...	3,495,786
...	25,000,000	...	...	...	...	...	25,000,000	**Corporate affairs**	25,000,000	...	...	25,000,000
...	26,816,000	...	...	...	...	...	26,816,000	**Total—Transfer payments**	26,801,048	14,952	...	28,495,786
								Departmental Summary				
...	59,803,000	35,000	2,193,171	146,592	(96,723)	...	62,081,040	Consumer affairs	62,026,387	54,653	...	56,922,067
...	57,309,000	3,265,000	2,059,570	2,237,897	758,228	...	65,629,695	Corporate affairs	65,556,077	73,618	...	58,813,824
...	19,231,800	1,415,000	471,560	350,086	(29,692)	...	21,438,754	Competition law and policy	21,333,399	105,355	...	19,525,043
...	31,870,000	227,500	1,265,470	(2,734,575)	(337,183)	...	30,291,212	Administration	28,976,680	1,314,532	...	28,479,682
...	**168,213,800**	**4,942,500**	**5,989,771**	**...**	**294,630**	**...**	**179,440,701**	**Total Department—Budgetary**	**177,892,543**	**1,548,158**	**...**	**163,740,616**
								Competition Tribunal				
...	1,808,000	...	...	...	...	...	1,808,000	Operating	1,206,400	601,600	...	825,081
...	25,000	...	...	...	...	...	25,000	Capital	38,576	(13,576)	...	16,434
...	**1,833,000**	**...**	**...**	**...**	**...**	**...**	**1,833,000**	**Total Program—Budgetary**	**1,244,976**	**588,024**	**...**	**841,515**
								Copyright Board				
...	939,000	...	...	...	...	...	939,000	Operating	741,818	197,182	...	31,988
...	23,000	...	...	...	...	...	23,000	Capital	100,929	(77,929)	...	117,895
...	**962,000**	**...**	**...**	**...**	**...**	**...**	**962,000**	**Total Program—Budgetary**	**842,747**	**119,253**	**...**	**149,883**

								Hazardous Materials Information Review Commission				
...	1,736,000	...	...	...	...	...	1,736,000	Operating	1,272,422	463,578	...	1,290,008
...	115,000	...	...	...	...	...	115,000	Capital	55,418	59,582	...	222,948
...	**1,851,000**	...	...	...	...	...	**1,851,000**	**Total Program—Budgetary**	**1,327,840**	**523,160**	...	**1,512,956**
								Patented Medicine Prices Review Board				
...	2,366,000	441,000	...	...	...	...	2,807,000	Operating	2,523,716	283,284	...	2,293,230
...	20,000	...	...	...	...	...	20,000	Capital	65,868	(45,868)	...	261,511
...	**2,386,000**	**441,000**	...	...	...	...	**2,827,000**	**Total Program—Budgetary**	**2,589,584**	**237,416**	...	**2,554,741**
								Procurement Review Board				
...	...	1,144,000	...	...	...	...	1,144,000	Operating	933,092	210,908	...	...
...	...	160,000	...	...	...	...	160,000	Capital	134,257	25,743	...	...
...	...	**1,304,000**	...	...	...	...	**1,304,000**	**Total Program—Budgetary**	**1,067,349**	**236,651**	...	...
								Standards Council of Canada				
...	7,564,000	...	...	...	...	...	7,564,000	Operating	7,564,000	...	...	6,923,896
...	**7,564,000**	...	...	...	...	...	**7,564,000**	**Total Program—Budgetary**	**7,564,000**	...	...	**6,923,896**
...	**182,889,800**	**6,687,500**	**5,909,771**	...	**294,630**	...	195,781,701	Total Ministry—Budgetary	192,529,039	**3,252,662**	...	**175,723,607**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Consumer affairs				
...	600,000	...	...	...	...	600,000	Grants to various organizations working in the consumer interest	600,000	...	...	2,280,000
...	**600,000**	...	...	...	...	**600,000**	**Total—Grants**	**600,000**	...	...	**2,280,000**
							Contributions				
							Consumer affairs				
...	1,216,000	...	...	...	...	1,216,000	Contributions to various organizations working in the consumer interest	1,201,048	14,952	...	1,215,786
...	**1,216,000**	...	...	...	...	**1,216,000**	**Total—Contributions**	**1,201,048**	**14,952**	...	**1,215,786**
							Other transfer payments				
							Corporate affairs				
...	25,000,000	...	...	...	...	25,000,000	(S) Payments to the provinces for the purpose of research and development relating to medicine	25,000,000	...	...	25,000,000
...	**25,000,000**	...	...	...	...	**25,000,000**	**Total—Other transfer payments**	**25,000,000**	...	...	**25,000,000**
							Departmental Summary by Activity				
...	1,816,000	...	...	...	...	1,816,000	Consumer affairs	1,801,048	14,952	...	3,495,786
...	25,000,000	...	...	...	...	25,000,000	Corporate affairs	25,000,000	...	...	25,000,000
...	**26,816,000**	...	...	...	...	**26,816,000**	**Total Department**	**26,801,048**	**14,952**	...	**28,495,786**
...	**26,816,000**	...	...	...	...	**26,816,000**	**Total Ministry**	**26,801,048**	**14,952**	...	**28,495,786**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	61,114	28,191
Adjustments to Payables at Year End (PAYE)	750,728	308,419
	811,842	336,610
Privileges, licences and permits—		
Textile label registration	234,043	210,224
Laboratory fees, electricity and gas, weights and measures	189,122	205,237
Inspection fees, electricity and gas	5,696,046	4,915,059
Inspection fees, weights and measures	1,606,949	1,664,246
Patents operations	24,862,063	25,770,052
Trade marks operations	13,602,355	13,147,751
Copyright operations	342,246	344,280
Industrial designs operations	653,427	665,828
Corporations operations	11,794,793	11,971,726
Bankruptcy: trustee licences	324,915	264,687
Levies under the Bankruptcy Act	3,964,164	4,077,152
Forfeitures and Escheats Act remittances	10,951	863,347
Lobbyists registrations operations	6,665	...
Fines, electricity and gas, weights and measures acts	56,814	46,279
Fines, consumer products (various acts)	21,189	19,312
Fines, Hazardous Products Act	22,418	7,075
Fines, Copyright Act	91,132	46,645
Fines, Canada Business Corporations Act	12,029	5,985
Fines, Combines Investigation Act	1,125,444	2,896,423
	64,616,765	67,121,308
Services and service fees	2,517	688
Other non-tax revenue—		
Court costs	44,991	...
Certificate of authentification	...	210
Premiums and discount on exchange	13,946	14,278
Certified copies	28,783	27,781
Railway mortgages and sales agreements	23,126	8,309
Sundries	1,976,054	141,042
	2,086,900	191,620
Total Department	**67,518,024**	**67,650,226**

	Current year	Previous year
	$	$
Competition Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	571	916
Adjustments to Payables at Year End (PAYE)	(2,480)	8,146
Total Program	**(1,909)**	**9,062**
Copyright Board		
Non-Tax Revenue—		
Services and service fees	5	...
Total Program	**5**	**...**
Hazardous Materials Information Review Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	17,552	...
Adjustments to Payables at Year End (PAYE)	75	...
	17,627	...
Services and service fees	249,359	353,677
Total Program	**266,986**	**353,677**
Patented Medicine Prices Review Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	355	28
Adjustments to Payables at Year End (PAYE)	32,581	1,108
Total Program	**32,936**	**1,136**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	860,496	**346,808**
Privileges, licences and permits	64,616,765	**67,121,308**
Services and service fees	251,881	**354,365**
Other non-tax revenue	2,086,900	**191,620**
Total Ministry	**67,816,042**	**68,014,101**

SECTION 6

1989-90
PUBLIC ACCOUNTS

Employment and Immigration

Department/Commission
Advisory Council on the Status of Women
Immigration and Refugee Board of Canada
Status of Women—Office of the Co-ordinator

CONTENTS

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Program objectives and activity descriptions	6.2
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Revenue	6.16

Department/Commission

Corporate and Special Services Program

Objective

To ensure the development and implementation of policies and programs and provide strategic, operational and administrative support to enable Employment and Immigration to carry out its mission and to provide for such other functions allocated to it.

Activity Description

Departmental Management and Administration
This comprises the Ministers' offices and the offices of the Deputy Minister and the Associate Deputy Minister, as well as Strategic Policy and Planning, Public Affairs, Legal Services and Youth Affairs.

Commission Management and Administration
This includes the Office of the Commissioners for workers and employers, the Regional Executive Directors/Directors General, the Executive Secretariat and a number of support services. The latter includes Finance and Administration, Personnel Services, and the Internal Audit Bureau.

Systems and Procedures
This includes the design and administration of policies, plans, and programs for electronic data processing systems, telecommunications systems and facilities, and the associated clerical and manual systems. Management analysis and forms design are also included.

Canada Employment and Immigration Advisory Council
Provision of support services for the advisory role of the Canada Employment and Immigration Advisory Council.

Employment and Insurance Program

Objective

To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian Labour Market consistent with national, social and economic goals in a manner which promotes:

- a labour force which meets national occupational requirements;
- an economy capable of growth and adaptation without undue burden on individuals, groups and regions; and
- equality of opportunity to compete for and have access to jobs.

Activity Description

Human Resource Development Programs
To increase the marketability and employability of Canadians, expand employment opportunities, and to meet the needs of the labour market, by developing, and adapting the skill base through a combination of work-experience and training, mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market.

National Employment Services
Provide workers, client employers and institutions with the necessary information on which to base labour market decisions; match job opportunities with available workers so that employers get the skilled workers they need in a timely and effective manner; encourage private sector human resource planning and provide counselling and advice so that enterprises and individuals make appropriate adjustment to changing labour conditions; and promote and support equity in employment for all residents of Canada.

Unemployment Insurance
To determine eligibility of qualified workers to receive temporary income during periods of unemployment; to protect the integrity of the U.I. Account through the prevention, deterrence or detection of abuse, misuse and fraud; to maintain the legislative base for Unemployment Insurance and the development of appropriate policies and procedures for its administration; to issue and control Social Insurance numbers to qualified individuals and to manage annuity accounts issued to individuals and groups under the provision of the Government Annuities Act. This activity also includes the Government's contribution to the U.I. Account and the Government's contribution in respect of Fishermen's Benefits.

Program Management and Joint Services
The management of the delivery of services to the public, the delivery of joint program services to the public and the development of requisite legislative, regulatory and program policies.

Immigration Program

Objective

To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Program Operations

To admit, manage and control immigrants, temporary foreign workers, foreign students and other visitors; to develop and establish procedures, guidelines and instructions so that officers of the Department of External Affairs, officers of Revenue Canada Customs and Excise, officers of the Royal Canadian Mounted Police, and Immigration officers can differentiate among non-Canadians who should be admitted to, denied admission to, allowed to remain in, or removed from Canada.

Settlement

To facilitate the settlement and adaptation of recently arrived permanent residents (i.e. immigrants and refugees) so they may become fully participating members of Canadian society as quickly as possible, within reasonable and practical resource parameters.

Adjudication

To adjudicate cases with respect to admission to Canada or removal therefrom, and detention or release during the inquiry and removal process.

Management and Policy Development

To provide the direction, planning, control and coordination necessary to ensure the effective and efficient use of Immigration Program resources, and develop policies and programs for the admission and control of immigrants, temporary workers, foreign students and other visitors, including the management of immigration levels and provision of policy direction to the Department of External Affairs which is responsible for Immigration operations abroad.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interests and concern to women.

Activity Description

Advisory Council on the Status of Women

Recommends to the Government legislation and programs to improve the status of Women; researches matters pertaining to the Status of Women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the Status of Women.

Immigration and Refugee Board of Canada

Objective

To adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.

Activity Description

Immigration and Refugee Board of Canada

The Immigration Appeal Division provides an independent legal and administrative process for hearing: appeals by certain individuals against removal orders; appeals by Canadian citizen or permanent resident sponsors against the refusal to land a close family member; and appeals by the Minister of Employment and Immigration against decisions either to grant admission to, or not to order the removal of, people seen at an immigration inquiry. The Convention Refugee Determination Division is responsible for ensuring that all persons in Canada claiming to be refugees receive a fair and expeditious hearing, so as to afford protection to genuine refugees, while discouraging abuse by those making refugee claims for reasons other than a need for protection.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of the Minister's mandate; the provision of information and liaison services in respect of Government programs and policies concerning the Status of Women.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department/Commission				
						Corporate and Special Services Program				
...	51,240,500	...	...	51,240,500	1	**Program expenditures**				
...	...	1	...	1	1b	**Transfer of $5,476,999 from Employment and Immigration Vote 5**				
...	...	1	...	1	1c	**Transfer of $10,844,999 from Employment and Immigration Vote 5**				
...	...	...	16,321,998	16,321,998		**Transfer from: Vote 5**				
...	...	...	4,600,000	4,600,000		**TB Vote 5(1)**				
...	...	...	1,237,000	1,237,000		**TB Vote 10(1)**				
...	51,240,500	2	22,158,998	73,399,500		Total—Vote 1	56,334,269	17,065,231	...	52,574,085
...	47,800	...	400	48,200	(S)	**Minister of Employment and Immigration—Salary and motor car allowance**	48,200	...	...	46,825
...	18,647,000	...	(321,000)	18,326,000	(S)	**Contributions to employee benefit plans**	18,326,000	...	...	19,834,008
...	...	...	8	8	(S)	**Refunds of amounts credited to revenue in previous years**	8	...	...	(345)
...	...	...	...	...		**Appropriations not required for the current year**	...	...	...	34,842
...	**69,935,300**	**2**	**21,838,406**	91,773,708		**Total Program—Budgetary**	74,708,477	**17,065,231**	...	**72,489,415**
						Employment and Insurance Program				
...	79,726,000	...	...	79,726,000	5	Operating expenditures				
...	...	...	33,500,000	33,500,000		Transfer from: TB Vote 5(1)				
...	...	...	28,329,266	28,329,266		TB Vote 10(1)				
...	...	...	(16,321,998)	(16,321,998)		Transfer to: Vote 1				
...	...	...	(16,930)	(16,930)		Vote 6c				
...	...	...	(5,473,070)	(5,473,070)		Vote 15				
...	79,726,000	...	40,017,268	119,743,268		Total—Vote 5	80,387,732	39,355,536	...	66,899,755
...	...	1	...	1	6c	To write-off from the accounts of Canada 63 debts due to Her Majesty in Right of Canada amounting to $16,930.33 for Government Annuities Account overpayments—Transfer of $16,930 from Employment and Immigration Vote 5				
...	...	...	16,930	16,930		Transfer from Vote 5				
...	...	1	16,930	16,931		Total—Vote 6c	16,930	1	...	...

...	1,479,199,000	...	...	1,479,199,000	10	Grants and contributions				
...	...	1	...	1	10b	Grants listed in the Estimates				
...	...	1	...	1	10c	Grants listed in the Estimates				
...	...	...	149,463,000	149,463,000		Transfer from TB Vote 10(1)				
...	...	...	(1,001,928)	(1,001,928)		Transfer to: Vote 15				
...	...	...	(251,915)	(251,915)		Vote 17c				
...	...	...	(4,499,999)	(4,499,999)		Vote 20				
...	1,479,199,000	2	143,709,158	1,622,908,160		Total—Vote 10	1,562,398,808	60,509,352	...	1,506,499,232
...	35,000	...	304	35,304	(S)	Supplementary retirement benefits—Annuities agents pensions	35,304	...	...	...
...	2,661,000,000	(107,000,000)	(130,557,114)	2,423,442,886	(S)	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act)	2,423,442,886	...	...	2,416,248,926
...	286,000,000	...	(34,986,444)	251,013,556	(S)	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act)	251,013,556	...	...	240,356,439
...	93,146,000	...	(1,604,000)	91,542,000	(S)	Contributions to employee benefit plans	91,542,000	...	...	93,288,996
...	...	...	62,894	62,894	(S)	Refunds of amounts credited to revenue in previous years	62,894	...	...	8,662
...	**4,599,106,000**	**(106,999,997)**	**16,658,996**	**4,508,764,999**		**Total Program—Budgetary**	**4,408,900,110**	**99,864,889**	...	**4,323,302,010**
						Immigration Program				
...	157,868,000	...	...	157,868,000	15	Operating expenditures				
...	...	1	...	1	15b	Transfer of $5,257,999 from Employment and Immigration Vote 5				
...	...	1	...	1	15c	Transfer of $215,071 from Employment and Immigration Vote 5, and $1,001,928 from Employment and Immigration Vote 10				
...	...	...	5,473,070	5,473,070		Transfer from: Vote 5				
...	...	...	1,001,928	1,001,928		Vote 10				
...	...	...	10,258,000	10,258,000		TB Vote 5(1)				
...	...	...	210,000	210,000		TB Vote 10(1)				
...	157,868,000	2	16,942,998	174,811,000		Total—Vote 15	167,900,081	6,910,919	...	127,136,855
...	...	295,182	...	295,182	16b	To write-off from the accounts of Canada 839 debts due to Her Majesty in Right of Canada amounting in the aggregate of $295,181.01 in regards to transportation	293,773	1,409	...	...
...	...	1	...	1	17c	To write-off from the accounts of Canada 785 debts due to Her Majesty in Right of Canada amounting to $251,915.48 for transportation loans—Transfer of $251,915 from Employment and Immigration Vote 10				
...	...	...	251,915	251,915		Transfer from Vote 10				
...	...	1	251,915	251,916		Total—Vote 17c	249,138	2,778	...	...
...	69,749,000	...	...	69,749,000	20	Contributions				
...	...	11,400,000	...	11,400,000	20b	Transfer of $3,500,000 from Employment and Immigration Vote 10				
...	...	1	...	1	20c	Transfer of $999,999 from Employment and Immigration Vote 10				
...	...	...	4,499,999	4,499,999		Transfer from: Vote 10				
...	...	...	5,000,000	5,000,000		TB Vote 5(1)				
...	69,749,000	11,400,001	9,499,999	90,649,000		Total—Vote 20	86,942,519	3,706,481	...	57,097,523

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	17,075,000	...	(294,000)	16,781,000	(S)	Contributions to employee benefit plans	16,781,000	...	...	13,482,000
...	...	...	21,269	21,269	(S)	Refunds of amounts credited to revenue in previous years	21,269	...	...	38,068
...	244,692,000	11,695,186	26,422,181	282,809,367		Total budgetary	272,187,780	10,621,587	...	197,754,446
13,131,558	...	9,700,000	(9,700,000)	13,131,558	(S)	(L) Loans pursuant to the Immigration Act, Section 119. Limit $90,000,000. (Net)	12,197,122	...	934,436	9,167,721
						Total Program—				
...	**244,692,000**	**11,695,186**	**26,422,181**	**282,809,367**		**Budgetary**	**272,187,780**	**10,621,587**	**...**	**197,754,446**
13,131,558	**...**	**9,700,000**	**(9,700,000)**	**13,131,558**		**Non-budgetary**	**12,197,122**	**...**	**934,436**	**9,167,721**
						Total Department/Commission—				
...	**4,913,733,300**	**(95,304,809)**	**64,919,583**	**4,883,348,074**		**Budgetary**	**4,755,796,367**	**127,551,707**	**...**	**4,593,545,871**
13,131,558	**...**	**9,700,000**	**(9,700,000)**	**13,131,558**		**Non-budgetary**	**12,197,122**	**...**	**934,436**	**9,167,721**
						Advisory Council on the Status of Women[2]				
...	3,388,000	...	...	3,388,000	25	Program expenditures	3,384,332	3,668	...	3,238,745
...	**3,388,000**	**...**	**...**	**3,388,000**		**Total Program—Budgetary**	**3,384,332**	**3,668**	**...**	**3,238,745**[2]
						Immigration and Refugee Board of Canada				
...	37,762,000	...	...	37,762,000	30	Program expenditures				
...	...	10,643,000	...	10,643,000	30b	Program expenditures				
...	37,762,000	10,643,000	...	48,405,000		Total—Vote 30	47,421,822	983,178	...	22,218,484
...	4,535,000	...	...	4,535,000	(S)	Contributions to employee benefit plans	4,535,000	...	...	1,315,000
...	**42,297,000**	**10,643,000**	**...**	**52,940,000**		**Total Program—Budgetary**	**51,956,822**	**983,178**	**...**	**23,533,484**

						Status of Women—Office of the Co-ordinator[3]				
...	3,302,000	...	...	3,302,000	35	Program expenditures				
...	...	...	44,525	44,525		Transfer from TB Vote 5[1]				
...	3,302,000	...	44,525	3,346,525		Total—Vote 35	3,344,360	2,165	...	2,865,459
...	306,000	...	...	306,000	(S)	Contributions to employee benefit plans	306,000	...	...	290,000
...	**3,608,000**	...	**44,525**	**3,652,525**		**Total Program—Budgetary**	**3,650,360**	**2,165**	...	**3,155,459**[3]
						Total Ministry—				
...	**4,963,026,300**	**(84,661,809)**	**64,964,108**	**4,943,328,599**		**Budgetary**	**4,814,787,881**	**128,540,718**	...	**4,623,473,559**[2][3]
13,131,558	...	**9,700,000**	**(9,700,000)**	**13,131,558**		**Non-budgetary**	**12,197,122**	...	**934,436**	**9,167,721**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5--Government contingencies.
Treasury Board Vote 10--Employment initiatives.

[2] During the year, Advisory Council on the Status of Women was transferred from Secretary of State. Therefore, the previous year's expenditure has been restated by $3,238,745.

[3] During the year, Status of Women—Office of the Co-ordinator was transferred from Secretary of State. Therefore, the previous year's expenditure has been restated by $3,155,459.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department/Commission				
								Corporate and Special Services Program				
								Operating				
...	26,958,300	...	3,403,000	300,000	(48,600)	(17,534,000)	13,078,700	Departmental management and administration	11,495,947	1,582,753	...	11,009,140
...	261,736,000	1	20,808,000	2,253,381	(225,992)	(231,260,000)	53,311,390	Commission management and administration	44,686,650	8,624,740	...	42,762,508
...	25,886,000	1	8,818,194	5,256,431	(45,000)	(26,725,194)	13,190,432	Systems and procedures	7,029,518	6,160,914	...	8,030,419
...	698,000	...	268,000	400,000	(1,000)	(754,000)	611,000	Canada Employment and Immigration Advisory Council	318,558	292,442	...	322,474
								Revenue credited to the vote:				
...	(14,831,000)	...	(2,703,000)	...	...	17,534,000(1)	...	Departmental management and administration	...	...	...	...
...	(214,939,000)	...	(16,321,000)	...	...	231,260,000(1)	...	Commission management and administration	...	...	...	...
...	(18,547,000)	...	(8,178,194)	...	...	26,725,194(1)	...	Systems and procedures	...	...	...	...
...	(496,000)	...	(258,000)	...	...	754,000(1)	...	Canada Employment and Immigration Advisory Council	...	...	...	...
...	66,465,300	2	5,837,000	8,209,812	(320,592)	...	80,191,522	Total—Operating	63,530,673	16,660,849	...	62,124,541
	...							Capital				
...	176,000	...	...	1,500,000	...	...	1,676,000	Departmental management and administration	1,576,569	99,431	...	627,962
...	2,758,000	...	...	2,281,618	...	...	5,039,618	Commission management and administration	4,826,225	213,393	...	7,273,812
...	535,000	...	527,000	4,330,568	...	(527,000)	4,865,568	Systems and procedures	4,775,010	90,558	...	2,453,144
...	1,000	...	...	...	...	...	1,000	Canada Employment and Immigration Advisory Council	...	1,000	...	9,956
								Revenue credited to the vote:				
...	...	...	(527,000)	...	...	527,000(1)	...	Systems and procedures	...	...	...	...
...	3,470,000	...	...	8,112,186	...	...	11,582,186	Total—Capital	11,177,804	404,382	...	10,364,874
								Program Summary				
...	12,303,300	...	700,000	1,800,000	(48,600)	...	14,754,700	Departmental management and administration	13,072,516	1,682,184	...	11,637,102
...	49,555,000	1	4,487,000	4,534,999	(225,992)	...	58,351,008	Commission management and administration	49,512,875	8,838,133	...	50,036,320
...	7,874,000	1	640,000	9,586,999	(45,000)	...	18,056,000	Systems and procedures	11,804,528	6,251,472	...	10,483,563
...	203,000	...	10,000	400,000	(1,000)	...	612,000	Canada Employment and Immigration Advisory Council	318,558	293,442	...	332,430
...	**69,935,300**	**2**	**5,837,000**	**16,321,998**	**(320,592)**	...	**91,773,708**	**Total Program—Budgetary**	**74,708,477**	**17,065,231**	...	**72,489,415**

								Employment and Insurance Program				
								Operating				
...	130,241,000	1	17,381,000	(2,748,804)	(217,000)	(2,102,000)	142,554,197	Human resource development programs	103,661,000	38,893,197	...	95,738,261
...	243,866,000	...	28,907,266	(6,058,266)	(462,000)	(233,522,000)	32,731,000	National employment services	32,731,000	...	...	32,333,000
...	3,067,571,000	(107,000,000)	27,963,000	(1,673,069)	(131,268,810)	(427,308,000)	2,428,284,121	Unemployment insurance	2,428,284,121	...	...	2,420,515,784
...	124,253,000	...	53,405,000	(2,561,929)	(150,106)	(147,798,000)	27,147,965	Program management and joint services	26,780,168	367,797	...	25,077,631
								Revenue credited to the vote:	...			
...	(1,962,000)	...	(140,000)	...	...	2,102,000(1)	...	Human resource development programs	...	...	...	...
...	(230,944,000)	...	(4,069,000)	1,491,000	...	233,522,000(1)	...	National employment services	...	...	...	...
...	(400,876,000)	...	(12,563,000)	(13,869,000)	...	427,308,000(1)	...	Unemployment insurance	...	...	...	...
...	(98,743,000)	...	(49,055,000)	...	...	147,798,000(1)	...	Program management and joint services	...	...	...	...
...	2,833,406,000	(106,999,999)	61,829,266	(25,420,068)	(132,097,916)	...	2,630,717,283	Total—Operating	2,591,456,289	39,260,994	...	2,573,664,676
								Capital				
...	153,000	...	...	625,000	...	...	778,000	Human resource development programs	774,000	4,000	...	962,000
...	211,000	...	...	1,491,000	...	(1,702,000)	...	National employment services	...	...	...	...
...	17,837,000	...	...	(13,869,000)	...	(3,968,000)	...	Unemployment insurance	...	...	...	...
...	348,000	...	...	3,000,000	...	...	3,348,000	Program management and joint services	3,257,457	90,543	...	1,819,663
								Revenue credited to the vote:				
...	(211,000)	...	...	(1,491,000)	...	1,702,000(1)	...	National employment services	...	...	...	...
...	(17,837,000)	...	...	13,869,000	...	3,968,000(2)	...	Unemployment insurance	...	...	...	...
...	501,000	...	...	3,625,000	...	...	4,126,000	Total—Capital	4,031,457	94,543	...	2,781,663
								Transfer payments				
...	1,872,113,000	2	170,463,000	(6,053,842)	...	...	2,036,522,160	Human resource development programs	1,975,000,427	61,521,733	...	1,860,021,859
...	12,086,000	...	...	300,000	...	...	12,386,000	National employment services	11,670,381	715,619	...	12,156,373
...	286,000,000	...	...	...	(34,986,444)	...	251,013,556	Unemployment insurance	251,013,556	...	...	240,356,439
								Benefits paid in accordance with the following sections of the Unemployment Insurance Act:				
...	(405,000,000)(3)	...	(21,000,000)	...	...	...	(426,000,000)	Sections 24, 25 and 26 with respect to the human resource development programs activity	(424,272,000)	(1,728,000)	...	(365,679,000)
...	1,765,199,000	2	149,463,000	(5,753,842)	(34,986,444)	...	1,873,921,716	Total—Transfer payments	1,813,412,364	60,509,352	...	1,746,855,671
								Program Summary				
...	1,595,545,000	3	166,704,000	(8,177,646)	(217,000)	...	1,753,854,357	Human resource development programs	1,655,163,427	98,690,930	...	1,591,043,120
...	25,008,000	...	24,838,266	(4,267,266)	(462,000)	...	45,117,000	National employment services	44,401,381	715,619	...	44,489,373
...	2,952,695,000	(107,000,000)	15,400,000	(15,542,069)	(166,255,254)	...	2,679,297,677	Unemployment insurance	2,679,297,677	...	...	2,660,872,223
...	25,858,000	...	4,350,000	438,071	(150,106)	...	30,495,965	Program management and joint services	30,037,625	458,340	...	26,897,294
...	**4,599,106,000**	**(106,999,997)**	**211,292,266**	**(27,548,910)**	**(167,084,360)**	**...**	**4,508,764,999**	**Total Program—Budgetary**	**4,408,900,110**	**99,864,889**	**...**	**4,323,302,010**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Immigration Program				
								Operating				
...	155,711,000	1	9,040,000	(33,934,001)	(262,000)	...	130,555,000	**Program operations**	126,450,814	4,104,186	...	79,200,308
...	2,271,000	295,184	190,000	627,914	16,269	...	3,400,367	**Settlement**	2,074,145	1,326,222	...	1,129,370
...	5,076,000	...	398,000	2,145,000	(11,000)	...	7,608,000	**Adjudication**	7,118,583	489,417	...	5,115,621
...	11,498,000	...	840,000	33,673,000	(16,000)	...	45,995,000	**Management and policy development**	45,031,949	963,051	...	48,236,357
...	...	...	...	...	...	...	...	**Activities not required for the current year**	...	...	...	2,099,728
...	174,556,000	295,185	10,468,000	2,511,913	(272,731)	...	187,558,367	**Total—Operating**	180,675,491	6,882,876	...	135,781,384
								Capital				
...	335,000	...	...	684,000	...	...	1,019,000	**Program operations**	1,011,056	7,944	...	781,042
...	7,000	...	...	...	...	...	7,000	**Settlement**	...	7,000	...	...
...	16,000	...	...	111,000	...	...	127,000	**Adjudication**	116,121	10,879	...	211,273
...	29,000	...	...	3,420,000	...	...	3,449,000	**Management and policy development**	3,442,593	6,407	...	3,856,456
...	...	...	...	...	...	...	...	**Activities not required for the current year**	...	...	...	26,768
...	387,000	...	...	4,215,000	...	...	4,602,000	**Total—Capital**	4,569,770	32,230	...	4,875,539
								Transfer payments				
...	...	900,000	...	(900,000)	...	...	...	**Program operations**	...	...	...	...
...	69,749,000	10,500,001	5,000,000	5,399,999	...	...	90,649,000	**Settlement**	86,942,519	3,706,481	...	57,097,523
...	69,749,000	11,400,001	5,000,000	4,499,999	...	...	90,649,000	**Total—Transfer payments**	86,942,519	3,706,481	...	57,097,523
								Non-budgetary				
13,131,558	...	9,700,000	...	...	(9,700,000)	...	13,131,558	**Settlement**	12,197,122	...	934,436	9,167,721
								Program Summary				
...	156,046,000	900,001	9,040,000	(34,150,001)	(262,000)	...	131,574,000	**Program operations**	127,461,870	4,112,130	...	79,981,350
								Settlement—				
...	72,027,000	10,795,185	5,190,000	6,027,913	16,269	...	94,056,367	**Budgetary**	89,016,664	5,039,703	...	58,226,893
13,131,558	...	9,700,000	...	...	(9,700,000)	...	13,131,558	**Non-budgetary**	12,197,122	...	934,436	9,167,721
...	5,092,000	...	398,000	2,256,000	(11,000)	...	7,735,000	**Adjudication**	7,234,704	500,296	...	5,326,894

...	11,527,000	...	840,000	37,093,000	(16,000)	...	49,444,000	Management and policy development	48,474,542	969,458	...	52,092,813
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,126,496
								Total Program—				
...	**244,692,000**	**11,695,186**	**15,468,000**	**11,226,912**	**(272,731)**	...	**282,809,367**	**Budgetary**	**272,187,780**	**10,621,587**	...	**197,754,446**
13,131,558	...	**9,700,000**	...	...	**(9,700,000)**	...	**13,131,558**	**Non-budgetary**	**12,197,122**	...	**934,436**	**9,167,721**
								Total Department/Commission—				
...	**4,913,733,300**	**(95,304,809)**	**232,597,266**	...	**(167,677,683)**	...	**4,883,348,074**	**Budgetary**	**4,755,796,367**	**127,551,707**	...	**4,593,545,871**
13,131,558	...	**9,700,000**	...	...	**(9,700,000)**	...	**13,131,558**	**Non-budgetary**	**12,197,122**	...	**934,436**	**9,167,721**
								Advisory Council on the Status of Women[4]				
...	3,363,000	...	...	...	...	...	3,363,000	Operating	3,295,888	67,112	...	3,181,954
...	25,000	...	...	...	...	...	25,000	Capital	88,444	(63,444)	...	56,791
...	**3,388,000**	...	...	...	...	...	**3,388,000**	**Total Program—Budgetary**	**3,384,332**	**3,668**	...	**3,238,745**[4]
								Immigration and Refugee Board of Canada				
...	42,058,000	9,181,000	...	...	...	...	51,239,000	Operating	49,593,458	1,645,542	...	20,894,776
...	239,000	1,462,000	...	...	...	...	1,701,000	Capital	2,363,364	(662,364)	...	2,638,708
...	**42,297,000**	**10,643,000**	...	...	...	...	**52,940,000**	**Total Program—Budgetary**	**51,956,822**	**983,178**	...	**23,533,484**
								Status of Women—Office of the Co-ordinator[5]				
...	3,572,000	...	44,525	...	...	...	3,616,525	Operating	3,643,483	(26,958)	...	3,094,262
...	36,000	...	...	...	...	...	36,000	Capital	6,877	29,123	...	61,197
...	**3,608,000**	...	**44,525**	...	...	...	**3,652,525**	**Total Program—Budgetary**	**3,650,360**	**2,165**	...	**3,155,459**[5]
								Total Ministry—				
...	**4,963,026,300**	**(84,661,809)**	**232,641,791**	...	**(167,677,683)**	...	**4,943,328,599**	**Budgetary**	**4,814,787,881**	**128,540,718**	...	**4,623,473,559**[4][5]
13,131,558	...	**9,700,000**	...	...	**(9,700,000)**	...	**13,131,558**	**Non-budgetary**	**12,197,122**	...	**934,436**	**9,167,721**

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[1] The amount of revenue credited to the vote available for spending was increased during the year.
[2] The amount of revenue credited to the vote available for spending was reduced during the year.
[3] The 1989-90 authority has been restated to reflect more current information.
[4] During the year, Advisory Council on the Status of Women was transferred from Secretary of State. Therefore, the previous year's expenditure has been restated by $3,238,745.
[5] During the year, Status of Women—Office of the Co-ordinator was transferred from Secretary of State. Therefore, the previous year's expenditure has been restated by $3,155,459.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department/Commission				
							Employment and Insurance Program				
							Grants				
							Human resource development programs				
...	65,855,000	1	...	12,712,999	...	78,568,000	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	75,825,241	2,742,759	...	...
...	...	...	...	430,000	...	430,000	Grant to corporate employers and associations to promote student employment opportunities	428,995	1,005	...	...
...	...	...	...	253,000	...	253,000	Grant to the Calmeadow Charitable Foundation for Phase II of their native self-employment loan program	253,000	...	...	...
...	...	...	...	248,000	...	248,000	Grant to the Canadian Council for Native Business for their project, Canadian Resorts North Training Centre Inc.	248,000	...	...	...
...	...	1	...	44,999	...	45,000	Grant to the World Association of Public Employment Services	42,480	2,520	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	63,900,032
...	65,855,000	2	...	13,688,998	...	79,544,000		76,797,716	2,746,284	...	63,900,032
							National employment services				
...	175,000	...	...	...	...	175,000	Frontier College of Canada	...	175,000	...	175,000
...	390,000	...	...	...	...	390,000	Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth, and other special groups	389,965	35	...	389,993
...	1,000,000	...	...	...	...	1,000,000	Grants to voluntary organizations—Literacy Corps	1,000,000	...	...	540,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	235,000
...	1,565,000	...	...	...	...	1,565,000		1,389,965	175,035	...	1,339,993
...	**67,420,000**	**2**	**...**	**13,688,998**	**...**	**81,109,000**	**Total—Grants**	**78,187,681**	**2,921,319**	**...**	**65,240,025**

							Contributions				
							Human resource development programs				
...	1,400,856,991	...	149,463,000	(19,742,840)	...	1,530,577,151	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	1,473,530,711	57,046,440	...	1,430,029,259
...	401,009	...	...	...	...	401,009	Contribution to the provinces of Newfoundland and Nova Scotia for restructuring of institutional and vocational training systems	400,000	1,009	...	389,337
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	24,231
...	1,401,258,000	...	149,463,000	(19,742,840)	...	1,530,978,160		1,473,930,711	57,047,449	...	1,430,442,827
							National employment services				
...	10,421,000	...	...	...	...	10,421,000	Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	9,886,256	534,744	...	9,933,099
...	100,000	...	...	...	...	100,000	Job Accommodation Network of America	94,160	5,840	...	47,080
...	...	...	...	300,000	...	300,000	Canadian Guidance and Counselling Foundation	300,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	836,201
...	10,521,000	...	...	300,000	...	10,821,000		10,280,416	540,584	...	10,816,380
							Unemployment insurance				
...	286,000,000	...	...	...	(34,986,444)	251,013,556	(S) Government's contribution in respect of fishermen's benefits	251,013,556	...	...	240,356,439
...	**1,697,779,000**	**...**	**149,463,000**	**(19,442,840)**	**(34,986,444)**	**1,792,812,716**	**Total—Contributions**	**1,735,224,683**	**57,588,033**	**...**	**1,681,615,646**
							Program Summary by Activity				
...	1,467,113,000	2	149,463,000	(6,053,842)	...	1,610,522,160	Human resource development programs	1,550,728,427	59,793,733	...	1,494,342,859
...	12,086,000	...	...	300,000	...	12,386,000	National employment services	11,670,381	715,619	...	12,156,373
...	286,000,000	...	...	...	(34,986,444)	251,013,556	Unemployment insurance	251,013,556	...	...	240,356,439
...	**1,765,199,000**	**2**	**149,463,000**	**(5,753,842)**	**(34,986,444)**	**1,873,921,716**	**Total Program**	**1,813,412,364**	**60,509,352**	**...**	**1,746,855,671**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Immigration Program				
							Grants				
							Settlement				
...	...	...	5,000,000	...	...	5,000,000	Grants to United Nation High Commissioner for Refugees (UNHCR)	5,000,000	...	...	...
...	...	...	**5,000,000**	...	...	**5,000,000**	**Total—Grants**	**5,000,000**	...	...	...
							Contributions				
							Program operations				
...	...	900,000	...	(900,000)	...	...	Refugee backlog information program	...	...	...	...
							Settlement				
...	60,942,000	10,500,000	...	(1,940,469)	...	69,501,531	Adjustment assistance	69,278,137	223,394	...	48,381,086
...	7,957,000	...	...	(447,900)	...	7,509,100	Immigrant settlement and adaptation	7,370,331	138,769	...	5,890,318
...	850,000	...	...	(36,131)	...	813,869	Host program	787,783	26,086	...	548,426
...	...	1	...	4,111,499	...	4,111,500	Settlement language training program	3,911,361	200,139	...	2,277,693
...	...	...	...	3,713,000	...	3,713,000	Refugee backlog information program	594,907	3,118,093	...	...
...	69,749,000	10,500,001	...	5,399,999	...	85,649,000		81,942,519	3,706,481	...	57,097,523
...	**69,749,000**	**11,400,001**	...	**4,499,999**	...	**85,649,000**	**Total—Contributions**	**81,942,519**	**3,706,481**	...	**57,097,523**
							Program Summary by Activity				
...	...	900,000	...	(900,000)	...	...	Program operations	...	...	...	...
...	69,749,000	10,500,001	5,000,000	5,399,999	...	90,649,000	Settlement	86,942,519	3,706,481	...	57,097,523
...	**69,749,000**	**11,400,001**	**5,000,000**	**4,499,999**	...	**90,649,000**	**Total Program**	**86,942,519**	**3,706,481**	...	**57,097,523**
...	**1,834,948,000**	**11,400,003**	**154,463,000**	**(1,253,843)**	**(34,986,444)**	**1,964,570,716**	**Total Department/Commission**	**1,900,354,883**	**64,215,833**	...	**1,803,953,194**
...	**1,834,948,000**	**11,400,003**	**154,463,000**	**(1,253,843)**	**(34,986,444)**	**1,964,570,716**	**Total Ministry**	**1,900,354,883**	**64,215,833**	...	**1,803,953,194**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department/Commission			
Corporate and Special Services Program			
Budgetary (respendable revenues)			
Departmental management and administration			
Recoverable expenditures from the Unemployment Insurance Account	14,831,000	17,534,000	15,196,000
Recovery—Secondment expense—Other Government departments	...	...	3,315
	14,831,000	17,534,000	15,199,315
Commission management and administration			
Recoverable expenditures from the Unemployment Insurance Account	214,939,000	230,990,000	213,445,000
Recovery—Secondment expense—Other Government departments	...	238	3,008
	214,939,000	230,990,238	213,448,008
Systems and procedures			
Recoverable expenditures from the Unemployment Insurance Account	18,547,000	27,252,000	23,510,000
Canada Employment and Immigration Advisory Council			
Recoverable expenditures from the Unemployment Insurance Account	496,000	754,000	739,000
Total Program—Budgetary	**248,813,000**[1]	**276,530,238**	**252,896,323**
Employment and Insurance Program			
Budgetary (respendable revenues)			
Human resource development programs			
Recoverable expenditures from the Unemployment Insurance Account	1,962,000	2,102,000	1,925,000
National employment services			
Recoverable expenditures from the Unemployment Insurance Account	231,155,000	233,224,000	207,550,000
Unemployment insurance			
Recoverable expenditures from the Unemployment Insurance Account	418,713,000	430,407,000	391,262,000
Program management and joint services			
Recoverable expenditures from the Unemployment Insurance Account	98,743,000	147,798,000	120,843,000
Recovery—Secondment expense—Other Government departments	...	4,029	2,824
	98,743,000	147,802,029	120,845,824
Total Program—Budgetary	**750,573,000**[1]	**813,535,029**	**721,582,824**
Immigration Program			
Budgetary (respendable revenues)			
Recovery—Secondment expense—Other Government departments	...	6,412	1,070
Total Program—Budgetary	**...**	**6,412**	**1,070**
Total Department/Commission—Budgetary	**999,386,000**[1]	**1,090,071,679**	**974,480,217**
Total Ministry—Budgetary	**999,386,000**	**1,090,071,679**	**974,480,217**

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[1] The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year	Previous year
	$	$
Department/Commission		
Corporate and Special Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of previous year's lost	(5)	...
Salary overpayments	(851)	2,179
Annuities overpayments	4,225	12,011
Sundries	238,135	138,053
Adjustments to Payables at Year End (PAYE)	930,872	2,134,964
	1,172,376	2,287,207
Services and service fees—		
Special services	2,189	1,001
Other non-tax revenue—		
Prior year adjustment	395	...
Court costs	547	6
Crown owned housing	...	238,540
Actuarial surplus/Annuities Account	3,051,777	2,737,327
Sundries	457	3,243
	3,053,176	2,979,116
Total Program	**4,227,741**	**5,267,324**
Employment and Insurance Program		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Department owned housing—Rental	...	154
Refunds of previous years' expenditure—		
Recovery of bad debts	13,253	10,330
Salary overpayments	206,318	127,802
Recovery—Previous year's loss of money	8,622	5,264
Overpayment reported in GARS	2,623,880	3,409,134
National Training Program—Allowances	354,718	505,912
National Training Program—Industrial	...	367
Job entry—Canadian Jobs Strategy	1,253,890	495,846
Job development—Canadian Jobs Strategy	2,706,609	940,500
Skill investment—Canadian Jobs Strategy	66,398	35,342
Skill shortages—Canadian Jobs Strategy	67,750	154,765
Outreach Program	73,369	110,084
Manpower mobility and trainee travel grant	15,814	26,751
Local Employment Assistance Program	64,920	7,990
Canada Works and Young Canada Works	168,856	603,520
Youth Training Option	5,585	9,147
Canada Community Development Projects	91,037	7,792
Local Economic Development Assistance Program	51,394	8,440
Community Employment Program	40,091	58,889
Course purchase—Overpayment	79,835	...
Recovery of previous year's lost	1,868	...
Sundries	3,452,137	505,245
Adjustments to Payables at Year End (PAYE)	2,446,890	3,920,800
	13,793,234	10,943,920
Services and service fees—		
Special services	20,107	10,000
Access to information	1,115	2,419
	21,222	12,419
Other non-tax revenue—		
Crown housing	209,054	...
Court costs	2,656	236
Conscience money	1,076	...
Unemployment Insurance fines	2,620,115	2,469,396
Sundries	114,688	258,486
	2,947,589	2,728,118
Total Program	**16,762,045**	**13,684,611**
Immigration Program		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Assisted passage scheme	419,714	380,762
Other accounts—		
Transportation assistance to settlers	...	150
	419,714	380,912
Refunds of previous years' expenditure—		
Recovery of previous year's lost	670	...
Recovery of bad debts	...	71
Salary overpayment	...	2,155
Recoverable adjustment assistance	3,428	4,675
Immigration adjustment assistance	63,657	22,597
Sundries	102,450	22,187
Adjustments to Payables at Year End (PAYE)	819,293	326,124
	989,498	377,809

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Application fees—		
Permanent residence	13,697,532	11,642,342
Employment authorization	5,864,871	5,135,589
Employment authorization—Entertainers	236,347	215,796
Visitor visa extension	3,137,785	2,259,650
Amendment/verification of landing	410,402	351,996
Amendment/verification of landing—Family	23,115	19,385
Rate of exchange differential	11,324	(2,005)
Special services	167	4,987
Prepaid telegrams and cables	911	1,316
Students authorization	75	...
	23,382,529	19,629,056
Other non-tax revenue—		
Court costs	...	4,761
Conscience money	50	24
Immigration fines	639,409	658,775
Forfeitures	429,153	474,409
Deportation expenses	578,407	880,449
Sundries	16,188	7,772
	1,663,207	2,026,190
Total Program	**26,454,948**	**22,413,967**
Total Department/Commission	**47,444,734**	**41,365,902**
Immigration and Refugee Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	14,803	3,208
Adjustments to Payables at Year End (PAYE)	342	...
	15,145	3,208
Proceeds from sales	171	55
Other non-tax revenue	890	70
Total Program	**16,206**	**3,333**

	Current year	Previous year
	$	$
Status of Women—Office of the Co-ordinator[2]		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	272
Adjustments to Payables at Year End (PAYE)	5,112	36,241
	5,112	36,513
Other non-tax revenue	20	...
Total Program	**5,132**	**36,513**[2]
Ministry Summary		
Non-Tax Revenue—		
Return on investments	419,714	**381,066**
Refunds of previous years' expenditure	15,975,365	**13,648,657**
Services and service fees	23,405,940	**19,642,476**
Proceeds from sales	171	**55**
Other non-tax revenue	7,664,882	**7,733,494**
Total Ministry	**47,466,072**	**41,405,748**[2]

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[1] Interest unless otherwise indicated.

[2] During the year, Status of Women—Office of the Co-ordinator has been transferred from Secretary of State. Therefore, the previous year's revenue has been restated by $36,513.

SECTION 7

1989-90
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Petro-Canada International Assistance Corporation

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Department

Administration Program

Objective

To provide managerial direction and financial, administrative, informatics, human resources and communications support for the achievement of federal and departmental objectives in the fields of energy, minerals and earth sciences.

Activity Description

Direction and Co-ordination

Provides overall policy and executive direction including such functions as corporate policy planning, advice and co-ordination, program evaluation, internal audit, departmental secretariat, communications and the Department's environmental responsibilities; includes the Office of the Ministers, Deputy Minister and Associate Deputy Minister.

Finance and Administration

Provides financial, administrative, informatics and management support services to departmental operations.

Human Resources Management

Is responsible for human resources matters throughout the Department, including planning, staffing, training and development, organization and classification, staff relations, compensation and benefits, official languages and affirmative action programs.

Energy Program

Objective

To establish and maintain effective policies, strategies and programs for the adequate supply and efficient use of energy resources, with due respect for other social and economic goals.

Activity Description

Energy Policy

Provides energy strategy analyses to determine economic, social, regional and environmental costs and benefits of energy policy alternatives preparatory to making policy recommendations; provides financial and fiscal analyses directed in particular to policies pertaining to corporations and energy projects; initiates special studies covering all energy policy aspects of major sectors of the energy economy; undertakes macroeconomic appraisals of the economy in relation to energy; participates in international energy analysis and liaison, multilaterally and bilaterally; program co-ordination; and monitors and analyses developments related to the petroleum industry.

Energy Commodities

Assesses Canada's oil, gas, uranium, nuclear energy and hydroelectric resources and requirements along with those for alternative transportation fuels; the conditions of their utilization and development; the requirement for foreign oil to meet Canadian needs; the adaptation of the refining, petrochemical, transportation, marketing and electric generation sectors of the energy industry to changing circumstances; the condition of energy markets, domestic and foreign, and the analysis of factors affecting these markets. Prepares, maintains and tests contingency plans for the control and regulation of energy production, distribution and use in an emergency.

Energy Efficiency and Diversity

Analyzes energy demand in various sectors of the economy to determine the potential for improvements in energy efficiency; analyzes the need for research, product development, industrial capability and financial incentives to achieve that potential; develops policies and programs which encourage energy conservation and efficiency through the dissemination of information and the provision of advice, grants and contributions, research and demonstration projects; develops and implements policies and programs to promote the orderly development of renewable energy technologies to ensure long-term energy supply for Canada.

Incentives Programs

Administers the Canadian Ownership and Control Determination Act; provides payments under the Canadian Exploration and Development Incentive Program Act and the Canadian Exploration Incentives Act to qualified persons (corporations, trusts and individuals) who incur eligible exploration and development expenses in Canada.

Administration of Frontier Oil and Gas Lands

Prepares regulations and legislation; negotiates, disposes and manages oil and gas rights; approves development and production plans; supervises and regulates oil and gas activities; evaluates oil and gas potential; negotiates and monitors Canada benefits; sets environmental conditions, including oil spill contingency plans; promotes applied research on oil and gas matters related to the approval process; and co-ordinates interdepartmental and intergovernmental co-operative resource management efforts.

Program Support

Provides direct financial and personnel support services to the organizations carrying out the activities of the Energy Program.

Minerals and Earth Sciences Program

Objective

To ensure the timely availability of mineral policies, strategies and programs designed to maximize the contribution of the minerals and metals sector to the Canadian economy, and to provide timely scientific knowledge, data, technologies and expertise in the earth- and mineral-related sciences, with emphasis on the mineral and energy resources of the Canadian landmass and offshore areas.

Activity Description

Mineral Policy and Programs

Develops and implements an integrated approach to mineral policy and mineral program planning; provides policy advice to the Minister, Minister of State, senior officials, other federal departments, other governments and industry on mineral products, markets, economics and environmental impacts; negotiates, co-ordinates and administers mineral development agreements with the provinces and territories; and manages commodity-specific programs.

Administration of the Canada Explosives Act

Regulates throughout Canada, the manufacture, importation, storage, and sale of explosives by inspecting and licensing factories and magazines; tests and authorizes explosives; provides technical advice to other governmental agencies (international, federal and provincial); and provides training courses on explosives safety.

Mineral and Energy Technology

Conducts research and engineering development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium and other fuels, together with selected areas of energy conservation and energy fuels transportation; promotes, co-ordinates and supports R&D in industry, universities and research institutes in the mineral and energy fields; identifies technological opportunities in mining, metallurgy, and in energy; and transfers technology to the private sector.

Geological Surveys

Conducts geological, geophysical and geochemical research and surveys; operates national networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological phenomena posing hazards to human activities and the environment; develops geophysical and other technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; co-operates with the provinces; provides advice to governments; and produces and disseminates maps and reports.

Polar Continental Shelf

Provides co-ordinated logistic support to public and private sector groups conducting scientific studies in the Arctic; provides professional, technical and managerial advice and support to clients; and provides information about scientific operations in the Arctic to the scientific community and to the local inhabitants.

Surveying and Mapping

Establishes and maintains a national network of accurately positioned horizontal and vertical reference monuments; acquires and maintains topographical and geographical information on the Canadian landmass; prepares, publishes and distributes topographical and electoral maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada"; regulates and manages property surveys on federal lands; and maintains international boundaries.

Remote Sensing

Revises, processes, archives and disseminates data from remote sensing satellites; provides airborne remote sensing for research and demonstration projects; develops the full range of satellite and airborne remote sensing technology from sensor to image analysis systems; transfers the resulting technology to Canadian industry; supports the technology and applied R&D by industry, universities and governmental agencies; and provides technical assistance to operational users of remote sensing for resource management and environmental monitoring.

Incentives Program

Provides payments under the Canadian Exploration Incentives Program Act to qualified persons (corporations, trusts, and individuals) who incur eligible mining exploration expenses in Canada.

Program Support

Provides direct financial, personnel, facilities and technical field support services to the organizations carrying out the activities of the Minerals and Earth Sciences Program. Develops federal R&D policies to support national energy strategy options; develops and implements plans for R&D activities in response to the policies previously noted; collects, analyses and disseminates information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; provides advice on allocation of federal R&D resources.

Atomic Energy Control Board

Objective

To control atomic energy in the interests of health and safety and national security.

Activity Description

Administration of Atomic Energy Control Regulations and Participation in Measures for International Control of Atomic Energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the Nuclear Liability Act, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objectives

To ensure that the best interests of Canada are served in the safe and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction, in the exportation of electrical power, gas and oil and in the importation of gas and oil.

To ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination and in a cost-efficient manner.

To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

To fulfill specific responsibilities under the Northern Pipeline Act and the Energy Administration Act.

Activity Description

Energy Regulation and Advice

Economic and market analysis; financial analysis of pipeline companies; engineering analysis of pipeline and power line construction proposals; certification of construction and operation of pipelines and power lines subject to federal jurisdiction; regulation of tolls and tariffs; safety inspection of pipelines; conduct of public hearings; providing advice to the Minister; and administrative services to the Board.

Petro-Canada

Objective

To mobilize capital and Canadian skills toward the efficient commercialization of Canada's energy resources to meet the energy requirements of Canadians and Canada's energy goals.

Activity Description

Undertakings Requested by the Government

Activities carried out on behalf of, or at the direction of, the Government in accordance with Section 23 of the Petro-Canada Act, and for which direct budgetary compensation is provided.

Western Canada Exploration and Development

To engage in and facilitate increased exploration and production of oil and gas and related products in the land-based areas of Canada, particularly over the short to medium term; to engage in and facilitate the development of the oil sands; to pursue enhanced recovery opportunities from conventional oil, heavy oil and oil sands; and to perform high-quality technical services and research in support of operational requirements.

Frontier Exploration and Development

To engage in the exploration and development of long-term supplies of oil and gas in the frontier areas, with highest priority on the early production of oil; to press for the acceleration, delineation and development of known oil and gas reserves, particularly on the East Coast; and to participate, at a modest scale, in selected commercially attractive international exploration and development opportunities.

Investment in Special Projects

Investment in major projects such as Syncrude, a mining venture for the extraction and upgrading of oil from the Athabasca Tar Sands.

Petro-Canada Products

To establish and maintain a self-sustaining presence in the downstream refining and marketing business in all regions of the country, through effective improvements to the Corporation's base of operations, adjustments of imbalances in regional refining, marketing and product supply systems, and the provision of hydrocarbon-related products and services to Canadian consumers, with the emphasis on Petro-Canada's unique Canadian identity.

Corporate Items

Includes administrative capital, debt servicing, share purchases, dividend payments and other corporate operating expenditures.

Petro-Canada International Assistance Corporation

Objective

To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	43,294,000	...	...	43,294,000	1	Program expenditures				
...	...	...	299,129	299,129		Transfer from TB Vote 5[1]				
...	43,294,000	...	299,129	43,593,129		Total—Vote 1	42,777,878	815,251	...	41,165,671
...	47,800	...	400	48,200	(S)	Minister of Energy, Mines and Resources—Salary and motor car allowance	48,200	...	...	46,825
...	4,052,000	...	(70,000)	3,982,000	(S)	Contributions to employee benefit plans	3,982,000	...	...	4,189,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,696
...	**47,393,800**	...	**229,529**	**47,623,329**		**Total Program—Budgetary**	**46,808,078**	**815,251**	...	**45,403,192**
						Energy Program				
...	89,169,000	...	...	89,169,000	5	Operating expenditures				
...	...	...	1,176,864	1,176,864		Transfer from TB Vote 5[1]				
...	89,169,000	...	1,176,864	90,345,864		Total—Vote 5	82,605,554	7,740,310	...	95,842,762
...	348,867,000	...	...	348,867,000	10	Grants and contributions	216,335,530	132,531,470	...	23,411,494
...	10,000,000	...	76,615	10,076,615	(S)	Payments to Interprovincial Pipe Line Limited in respect of deficiencies related to the Montreal extension	10,076,615	...	...	9,937,826
41,115,844	24,620,000	...	(24,620,000)	41,115,844	(S)	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)				
						Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to Section 237(1) of the Act				
41,115,844	24,620,000	...	(24,620,000)	41,115,844		Total	8,302,998	...	32,812,846	28,616,476
189,590,598[2]	91,800,000	...	(91,800,000)	189,590,598	(S)	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	10,619,193	...	178,971,405	17,306,353
...	2,500,000	...	(122,578)	2,377,422	(S)	Canada/Newfoundland Offshore Petroleum Board (Canada Newfoundland Atlantic Accord Implementation Act)	2,377,422	...	...	2,824,216
					(S)	Payment of petroleum compensation to persons in accordance with the Energy Administration Act				
...	...	...	500,000,000	500,000,000		Total annual authorized limit in accordance with Section 86(3) of the Act. Limit of $500,000,000	(670,990)	500,670,990	...	1,299,238
...	...	...	279,531	279,531	(S)	Canada/Nova Scotia Offshore Petroleum Board	279,531	...	...	...

					(S)	Payments to the Nova Scotia Resources (Ventures) Limited (Drilling Assistance Fund) Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act. Limit of $25,000,000				
25,000,000	5,000,000	...	(5,000,000)	25,000,000						
25,000,000	5,000,000	...	(5,000,000)	25,000,000		Total	8,030,932	...	16,969,068	...
...	6,764,000	...	(116,000)	6,648,000	(S)	Contributions to employee benefit plans	6,648,000	...	...	6,650,000
...	...	...	72,864	72,864	(S)	Refunds of amounts credited to revenue in previous years	72,864	...	...	4,754,042
...	...	...	...	...		Appropriations not required for the current year	...	...	...	605,053,687
255,706,442	578,720,000	...	379,947,296	1,214,373,738		Total budgetary	344,677,649	640,942,770	228,753,319	795,696,094
...	51,100,000	...	...	51,100,000	L15	Payments in respect of Canada's participation in the Lloydminster Heavy Oil Upgrader. (Gross)	35,892,245	15,207,755	...	...
...	20,685,000	...	...	20,685,000	L20	Loans to finance regional electrical interconnections. (Gross)	20,685,000	...	...	...
...	71,785,000	...	...	71,785,000		Total non-budgetary	56,577,245	15,207,755	...	...
						Total Program—				
255,706,442	**578,720,000**	...	**379,947,296**	**1,214,373,738**		**Budgetary**	**344,677,649**	**640,942,770**	**228,753,319**	**795,696,094**
...	**71,785,000**	...	...	**71,785,000**		**Non-budgetary**	**56,577,245**	**15,207,755**	...	...
						Minerals and Earth Sciences Program				
...	271,071,500	...	...	271,071,500	25	Operating expenditures				
...	...	...	10,471,881	10,471,881		Transfer from TB Vote 5[1]				
...	...	...	(1,395,000)	(1,395,000)		Transfer to: Vote 30				
...	...	...	(4,278,000)	(4,278,000)		Vote 32 (Canadian Space Agency)				
...	271,071,500	...	4,798,881	275,870,381		Total—Vote 25	273,458,534	2,411,847	...	255,046,263
...	38,385,000	...	...	38,385,000	30	Capital expenditures				
...	...	4,873,000	...	4,873,000	30b	Transfer of $1,395,000 from Energy, Mines and Resources Vote 25				
...	...	...	1,395,000	1,395,000		Transfer from Vote 25				
...	38,385,000	4,873,000	1,395,000	44,653,000		Total—Vote 30	43,150,353	1,502,647	...	40,139,853
...	182,018,000	...	...	182,018,000	35	Grants and contributions				
...	...	...	(10,006,000)	(10,006,000)		Transfer to Vote 33 (Canadian Space Agency)				
...	182,018,000	...	(10,006,000)	172,012,000		Total—Vote 35	119,547,744	52,464,256	...	44,641,560
...	22,784,000	...	(392,000)	22,392,000	(S)	Contributions to employee benefit plans	22,392,000	...	...	22,772,000
...	...	...	4,475	4,475	(S)	Refunds of amounts credited to revenue in previous years	4,475	...	...	8,810
...	**514,258,500**	**4,873,000**	**(4,199,644)**	**514,931,856**		**Total Program—Budgetary**	**458,553,106**	**56,378,750**	...	**362,608,486**[3]
						Total Department—				
255,706,442	**1,140,372,300**	**4,873,000**	**375,977,181**	**1,776,928,923**		**Budgetary**	**850,038,833**	**698,136,771**	**228,753,319**	**1,203,707,772**[3]
...	**71,785,000**	...	...	**71,785,000**		**Non-budgetary**	**56,577,245**	**15,207,755**	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Atomic Energy Control Board				
...	21,832,000	...	...	21,832,000	40	Program expenditures				
...	...	2,950,000	...	2,950,000	40b	Program expenditures and contributions				
...	...	2,109,000	...	2,109,000	40c	Program expenditures				
...	21,832,000	5,059,000	...	26,891,000		Total—Vote 40	26,364,159	526,841	...	22,621,638
...	2,178,000	...	...	2,178,000	(S)	Contributions to employee benefit plans	2,178,000	...	...	2,182,000
...	**24,010,000**	**5,059,000**	...	**29,069,000**		**Total Program—Budgetary**	**28,542,159**	**526,841**	...	**24,803,638**
						Atomic Energy of Canada Limited				
...	125,713,000	...	...	125,713,000	45	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	80,000,000	...	80,000,000	45c	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	125,713,000	80,000,000	...	205,713,000		Total—Vote 45	205,640,000	73,000	...	203,077,185
...	**125,713,000**	**80,000,000**	...	**205,713,000**		**Total Program—Budgetary**	**205,640,000**	**73,000**	...	**203,077,185**
						National Energy Board				
...	21,809,000	...	...	21,809,000	50	Program expenditures	20,905,692	903,308	...	19,816,863
...	2,675,000	...	...	2,675,000	(S)	Contributions to employee benefit plans	2,675,000	...	...	2,755,000
...	**24,484,000**	...	...	**24,484,000**		**Total Program—Budgetary**	**23,580,692**	**903,308**	...	**22,571,863**
						Petro-Canada				
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	...	27,228,147	...
3,830,500,000	...	...	...	3,830,500,000		Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	...	3,830,500,000	...
3,857,728,147	...	...	...	**3,857,728,147**		**Total Program—Non-budgetary**	...	...	**3,857,728,147**	...

						Petro-Canada International Assistance Corporation				
...	49,300,000	...	...	49,300,000	55	Payments to Petro-Canada International Assistance Corporation	49,300,000	...	...	60,500,000
...	**49,300,000**	**...**	**...**	**49,300,000**		**Total Program—Budgetary**	**49,300,000**	**...**	**...**	**60,500,000**
						Total Ministry—				
255,706,442	**1,363,879,300**	**89,932,000**	**375,977,181**	**2,085,494,923**		**Budgetary**	**1,157,101,684**	**699,639,920**	**228,753,319**	**1,514,660,458**⁽³⁾
3,857,728,147	**71,785,000**	**...**	**...**	**3,929,513,147**		**Non-budgetary**	**56,577,245**	**15,207,755**	**3,857,728,147**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5--Government contingencies.

(2) This brought forward amount was incorrectly recorded in the "Adjustments, warrants and transfers" column last year. It should have been recorded as an amount available for use in subsequent years.

(3) During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's expenditure has been restated by $2,028,566.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	22,944,800	...	...	(2,347,871)	(27,600)	...	20,569,329	Direction and co-ordination	20,171,219	398,110	...	19,497,193
...	23,451,000	...	...	54,556	(33,000)	(4,790,000)	18,682,556	Finance and administration	18,369,177	313,379	...	18,517,528
...	4,853,000	...	299,129	349,359	(9,000)	...	5,492,488	Human resources management	5,473,031	19,457	...	4,776,392
...	(5,429,000)	...	...	639,000	...	4,790,000[1]	...	Revenue credited to the vote	...	...	...	...
...	45,819,800	...	299,129	(1,304,956)	(69,600)	...	44,744,373	Total—Operating	44,013,427	730,946	...	42,791,113
								Capital				
...	50,000	...	...	602,756	...	...	652,756	Direction and co-ordination	632,061	20,695	...	523,833
...	1,509,000	...	...	21,200	...	...	1,530,200	Finance and administration	1,472,162	58,038	...	2,028,246
...	15,000	...	...	681,000	...	...	696,000	Human resources management	690,428	5,572	...	60,000
...	1,574,000	...	...	1,304,956	...	...	2,878,956	Total—Capital	2,794,651	84,305	...	2,612,079
								Program Summary				
...	22,994,800	...	...	(1,745,115)	(27,600)	...	21,222,085	Direction and co-ordination	20,803,280	418,805	...	20,021,026
...	19,531,000	...	...	714,756	(33,000)	...	20,212,756	Finance and administration	19,841,339	371,417	...	20,545,774
...	4,868,000	...	299,129	1,030,359	(9,000)	...	6,188,488	Human resources management	6,163,459	25,029	...	4,836,392
...	**47,393,800**	**...**	**299,129**	**...**	**(69,600)**	**...**	**47,623,329**	**Total Program—Budgetary**	**46,808,078**	**815,251**	**...**	**45,403,192**
								Energy Program				
								Operating				
...	11,933,000	...	141,224	2,942,776	(17,000)	...	15,000,000	Energy policy	13,897,013	1,102,987	...	11,671,537
...	10,992,000	...	141,224	883,776	(17,000)	...	12,000,000	Energy commodities	11,209,092	790,908	...	16,064,467
...	39,703,000	...	494,283	(2,163,283)	(33,045)	...	38,000,955	Energy efficiency and diversity	36,661,195	1,339,760	...	...
...	22,523,000	...	282,447	(5,772,447)	38,803	...	17,071,803	Incentives programs	15,067,038	2,004,765	...	...
...	5,724,000	...	70,612	213,388	(7,894)	...	6,000,106	Administration of Frontier Oil and Gas Lands	5,145,605	854,501	...	5,489,101
...	3,490,000	...	47,074	2,039,290	(7,000)	...	5,569,364	Program support	4,008,629	1,560,735	...	3,501,701
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	65,099,983
...	94,365,000	...	1,176,864	(1,856,500)	(43,136)	...	93,642,228	Total—Operating	85,988,572	7,653,656	...	101,826,789

								Capital				
...	296,000	...	...	1,134,000	...	...	1,430,000	Energy policy	1,416,398	13,602	...	3,499,711
...	326,000	...	...	24,000	...	...	350,000	Energy commodities	331,018	18,982	...	274,102
...	453,000	...	...	667,500	...	...	1,120,500	Energy efficiency and diversity	1,103,169	17,331	...	...
...	311,000	...	...	(211,000)	...	...	100,000	Incentives programs	87,413	12,587	...	...
...	156,000	...	...	84,000	...	...	240,000	Administration of Frontier Oil and Gas Lands	228,551	11,449	...	54,273
...	26,000	...	...	158,000	...	...	184,000	Program support	171,297	12,703	...	242,188
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,953,639
...	1,568,000	...	...	1,856,500	...	...	3,424,500	Total—Capital	3,337,846	86,654	...	8,023,913
								Transfer payments				
...	335,000	...	...	112,500	...	...	447,500	Energy policy	447,000	500	...	403,303
...	14,207,000	...	...	1,500	500,076,615	...	514,285,115	Energy commodities	13,467,909[2]	500,817,206[2]	...	12,978,025[2]
...	8,739,000	...	...	3,989,500	...	...	12,728,500	Energy efficiency and diversity	11,733,469	995,031	...	16,431,079
...	335,000,000	...	...	(3,705,000)	...	...	331,295,000	Incentives programs	199,937,777	131,357,223	...	602,145,885
255,706,442[3]	123,920,000	...	...	80,000	(121,263,047)	...	258,443,395	Administration of Frontier Oil and Gas Lands	29,690,076	...	228,753,319	48,972,811
...	586,000	...	...	(478,500)	...	...	107,500	Program support	75,000	32,500	...	673,790
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	4,240,499
255,706,442	482,787,000	...	...	...	378,813,568	...	1,117,307,010	Total—Transfer payments	255,351,231	633,202,460	228,753,319	685,845,392
								Non-budgetary				
...	51,100,000	...	...	...	...	...	51,100,000	Energy policy	35,892,245	15,207,755	...	...
...	20,685,000	...	...	...	...	...	20,685,000	Energy commodities	20,685,000	...	...	...
...	71,785,000	...	...	...	...	...	71,785,000	Total—Non-budgetary	56,577,245	15,207,755	...	...
								Program Summary				
								Energy policy—				
...	12,564,000	...	141,224	4,189,276	(17,000)	...	16,877,500	Budgetary	15,760,411	1,117,089	...	15,574,551
...	51,100,000	...	...	...	...	...	51,100,000	Non-budgetary	35,892,245	15,207,755	...	...
								Energy commodities—				
...	25,525,000	...	141,224	909,276	500,059,615	...	526,635,115	Budgetary	25,008,019[2]	501,627,096[2]	...	29,316,594[2]
...	20,685,000	...	...	...	...	...	20,685,000	Non-budgetary	20,685,000	...	...	...
...	48,895,000	...	494,283	2,493,717	(33,045)	...	51,849,955	Energy efficiency and diversity	49,497,833	2,352,122	...	16,431,079
...	357,834,000	...	282,447	(9,688,447)	38,803	...	348,466,803	Incentives programs	215,092,228	133,374,575	...	602,145,885
255,706,442	129,800,000	...	70,612	377,388	(121,270,941)	...	264,683,501	Administration of Frontier Oil and Gas Lands	35,064,232	865,950	228,753,319	54,516,185
...	4,102,000	...	47,074	1,718,790	(7,000)	...	5,860,864	Program support	4,254,926	1,605,938	...	4,417,679
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	73,294,121
								Total Program—				
255,706,442	**578,720,000**	...	**1,176,864**	...	**378,770,432**	...	**1,214,373,738**	**Budgetary**	**344,677,649**	**640,942,770**	**228,753,319**	**795,696,094**
...	**71,785,000**	...	...	...	...	...	**71,785,000**	**Non-budgetary**	**56,577,245**	**15,207,755**	...	...

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in											
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Minerals and Earth Sciences Program				
								Operating				
...	13,135,000	(109,000)	...	(199,003)	(23,000)	...	12,803,997	**Mineral policy and programs**	11,712,246	1,091,751	...	12,839,653
...	2,372,000	...	1,726,881	(1,992,000)	(4,000)	...	2,102,881	**Administration of the Canada Explosives Act**	2,047,243	55,638	...	1,693,606
...	69,249,000	(559,000)	...	2,611,517	(89,525)	...	71,211,992	**Mineral and energy technology**	70,396,530	815,462	...	66,151,055
...	91,198,500	(1,492,000)	3,500,000	1,797,136	(129,000)	...	94,874,636	**Geological surveys**	94,703,619	171,017	...	94,197,414
...	7,157,000	...	70,000	1,040,481	(4,000)	...	8,263,481	**Polar continental shelf**	8,220,730	42,751	...	6,477,895
...	62,003,000	(345,000)	3,300,000	(427,783)	(98,000)	...	64,432,217	**Surveying and mapping**	64,354,813	77,404	...	59,652,717
...	23,520,000	1,110,000	(4,103,000)	(177,813)	(20,000)	...	20,329,187	**Remote sensing**	20,266,683	62,504	...	18,765,782
...	25,221,000	...	1,700,000	(2,652,535)	(20,000)	...	24,248,465	**Program support**	24,153,146	95,319	...	18,048,951
...	293,855,500	(1,395,000)	6,193,881	...	(387,525)	...	298,266,856	**Total—Operating**	295,855,010	2,411,846	...	277,827,073
								Capital				
...	113,000	415,000	...	85,000	...	...	613,000	**Mineral policy and programs**	594,627	18,373	...	309,705
...	52,000	...	...	156,500	...	...	208,500	**Administration of the Canada Explosives Act**	207,810	690	...	73,214
...	6,723,000	1,286,000	...	(344,500)	...	...	7,664,500	**Mineral and energy technology**	7,561,251	103,249	...	6,682,267
...	8,896,000	1,467,000	...	465,000	...	...	10,828,000	**Geological surveys**	10,769,750	58,250	...	6,781,265
...	3,151,000	...	...	(1,965,000)	...	...	1,186,000	**Polar continental shelf**	1,184,079	1,921	...	5,916,617
...	8,578,000	2,594,000	...	(3,792,000)	...	...	7,380,000	**Surveying and mapping**	7,270,013	109,987	...	7,402,137
...	5,623,000	506,000	...	4,217,000	...	...	10,346,000	**Remote sensing**	10,270,214	75,786	...	9,961,999
...	5,249,000	...	...	1,178,000	...	...	6,427,000	**Program support**	5,292,608	1,134,392	...	3,012,649
...	38,385,000	6,268,000	...	...	...	...	44,653,000	**Total—Capital**	43,150,352	1,502,648	...	40,139,853
								Transfer payments				
...	14,758,000	...	...	1,698,000	...	...	16,456,000	**Mineral policy and programs**	13,841,175	2,614,825	...	17,467,405
...	668,000	...	...	938,500	...	...	1,606,500	**Mineral and energy technology**	1,599,640	6,860	...	1,298,750
...	4,774,000	...	...	(1,748,500)	...	...	3,025,500	**Geological surveys**	1,900,123	1,125,377	...	5,524,814
...	183,000	...	...	41,000	...	...	224,000	**Surveying and mapping**	205,211	18,789	...	277,356
...	10,935,000	...	(10,006,000)	(929,000)	...	...	...	**Remote sensing**	...	...	...	19,410,000
...	150,000,000	...	...	...	...	...	150,000,000	**Incentives Program**	101,313,411	48,686,589	...	...
...	700,000	...	...	...	...	...	700,000	**Program support**	688,184	11,816	...	663,235
...	182,018,000	...	(10,006,000)	...	...	...	172,012,000	**Total—Transfer payments**	119,547,744	52,464,256	...	44,641,560

								Program Summary				
...	28,006,000	306,000	...	1,583,997	(23,000)	...	29,872,997	Mineral policy and programs	26,148,048	3,724,949	...	30,616,763
...	2,424,000	...	1,726,881	(1,835,500)	(4,000)	...	2,311,381	Administration of the Canada Explosives Act	2,255,053	56,328	...	1,766,820
...	76,640,000	727,000	...	3,205,517	(89,525)	...	80,482,992	Mineral and energy technology	79,557,421	925,571	...	74,132,072
...	104,868,500	(25,000)	3,500,000	513,636	(129,000)	...	108,728,136	Geological surveys	107,373,492	1,354,644	...	106,503,493
...	10,308,000	...	70,000	(924,519)	(4,000)	...	9,449,481	Polar continental shelf	9,404,809	44,672	...	12,394,512
...	70,764,000	2,249,000	3,300,000	(4,178,783)	(98,000)	...	72,036,217	Surveying and mapping	71,830,037	206,180	...	67,332,210
...	40,078,000	1,616,000	(14,109,000)	3,110,187	(20,000)	...	30,675,187	Remote sensing	30,536,897	138,290	...	48,137,781
...	150,000,000	...	...	...	...	...	150,000,000	Incentives Program	101,313,411	48,686,589	...	...
...	31,170,000	...	1,700,000	(1,474,535)	(20,000)	...	31,375,465	Program support	30,133,938	1,241,527	...	21,724,835
...	**514,258,500**	**4,873,000**	**(3,812,119)**	...	**(387,525)**	...	**514,931,856**	**Total Program—Budgetary**	**458,553,106**	**56,378,750**	...	**362,608,486**(4)
								Total Department—				
255,706,442	**1,140,372,300**	**4,873,000**	**(2,336,126)**	...	**378,313,307**	...	**1,776,928,923**	**Budgetary**	**850,038,833**	**698,136,771**	**228,753,319**	**1,203,707,772**(4)
...	**71,785,000**	...	...	...	...	...	**71,785,000**	**Non-budgetary**	**56,577,245**	**15,207,755**	...	...
								Atomic Energy Control Board				
								Operating				
...	23,344,000	4,385,000	...	...	...	...	27,729,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	26,080,872	1,648,128	...	23,528,027
								Capital				
...	654,000	394,000	...	...	...	...	1,048,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	2,304,287	(1,256,287)	...	824,721
								Transfer payments				
...	12,000	280,000	...	...	...	...	292,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	157,000	135,000	...	450,890
...	**24,010,000**	**5,059,000**	...	...	...	...	**29,069,000**	**Total Program—Budgetary**	**28,542,159**	**526,841**	...	**24,803,638**
								Atomic Energy of Canada Limited				
...	...	...	...	...	...	...	...	Operating	...	...	...	...
...	...	...	...	...	...	...	...	Capital	...	...	...	...
...	**125,713,000**	**80,000,000**	...	...	...	...	**205,713,000**	**Total Program—Budgetary**(5)	**205,640,000**	**73,000**	...	**203,077,185**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								National Energy Board				
								Operating				
...	24,009,000	...	...	...	...	...	24,009,000	Energy regulation and advice	22,875,908	1,133,092	...	22,133,086
								Capital				
...	475,000	...	...	...	...	...	475,000	Energy regulation and advice	704,784	(229,784)	...	438,777
...	**24,484,000**	...	...	...	...	...	**24,484,000**	**Total Program—Budgetary**	**23,580,692**	**903,308**	...	**22,571,863**
								Petro-Canada				
3,857,728,147	...	...	...	...	...	...	3,857,728,147	Non-budgetary	...	...	3,857,728,147	...
3,857,728,147	...	...	...	...	...	...	**3,857,728,147**	**Total Program—Non-budgetary**	...	...	**3,857,728,147**	...
								Petro-Canada International Assistance Corporation				
...	49,300,000	...	...	...	...	...	49,300,000	Operating	49,300,000	...	...	60,500,000
...	**49,300,000**	...	...	...	...	...	**49,300,000**	**Total Program—Budgetary**	**49,300,000**	...	...	**60,500,000**
								Total Ministry—				
255,706,442	**1,363,879,300**	**89,932,000**	**(2,336,126)**	...	**378,313,307**	...	**2,085,494,923**	**Budgetary**	**1,157,101,684**	**699,639,920**	**228,753,319**	**1,514,660,458**[4]
3,857,728,147	**71,785,000**	...	...	...	...	...	**3,929,513,147**	**Non-budgetary**	**56,577,245**	**15,207,755**	**3,857,728,147**	...

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(1) This amount of revenue credited to the vote available for spending was reduced by $639,000 (TB S-9/0-104).

(2) Includes revenue credited to the vote in the amount of $824,726 for 1989-90 and $2,344,869 for 1988-89.

(3) Includes a brought forward amount of $189,590,598 which was incorrectly recorded in the "Statutory adjustments and warrants" column last year. It should have been recorded as an amount available for use in subsequent years.

(4) During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's expenditure has been restated by $2,028,566 to reflect the transfer of Radarsat to the Canadian Space Agency.

(5) Breakdown by type of expenditure is not available.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available	As shown in									Available	
from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Energy Program				
							Grants				
							Energy policy				
...	...	...	...	15,000	...	15,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	15,000	...	...	...
							Energy commodities				
...	175,000[1]	...	...	...	...	175,000	University of Calgary for the Canadian Energy Research Institute	175,000	...	...	175,000
							Energy efficiency and diversity				
...	...	...	...	32,500	...	32,500	In support of organizations associated with the research, development, management and promotion of energy-related issues	32,500	...	...	...
							Administration of Frontier Oil and Gas Lands				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	225,766
							Program support				
...	50,000	...	...	(47,500)	...	2,500	In support of organizations associated with the research, development, management and promotion of energy-related issues	...	2,500	...	38,500
...	**225,000**	...	...	...	...	**225,000**	**Total—Grants**	**222,500**	**2,500**	...	**439,266**
							Contributions				
							Energy policy				
...	135,000	...	...	...	...	135,000	In support of Laval University for a scholarship program	135,000	...	...	97,000
...	200,000	...	...	...	...	200,000	Contribution to the Organizing Committee of the 14th Congress of the World Energy Conference	200,000	...	...	306,303
...	...	...	...	97,500	...	97,500	In support of organizations associated with the research, development, management and promotion of energy-related issues	97,000	500	...	...
...	335,000	...	...	97,500	...	432,500		432,000	500	...	403,303

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Energy commodities				
...	2,300,000	...	...	(106,000)	...	2,194,000	Natural gas laterals program	2,048,284	145,716	...	2,437,859
...	1,732,000	...	...	...	...	1,732,000	Federal share of the Canadian Electrical Association Research and Development Program	1,732,000	...	...	1,732,000
...	10,000,000	...	...	...	76,615	10,076,615	(S) Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	10,076,615	...	...	9,937,826
...	...	...	...	107,500	...	107,500	In support of organizations associated with the research, development, management and promotion of energy-related issues	107,000	500	...	...
...	...	...	...	...	500,000,000	500,000,000	(S) Petroleum compensation	(670,990)[2]	500,670,990[2]	...	(1,304,660)[2]
...	14,032,000	...	...	1,500	500,076,615	514,110,115		13,292,909	500,817,206	...	12,803,025
							Energy efficiency and diversity				
...	50,000	...	...	...	...	50,000	In support of a transportation energy conservation task force	44,500	5,500	...	30,000
...	435,000	...	...	...	...	435,000	In support of commercial-scale demonstration of advanced electrolytic hydrogen production	415,272	19,728	...	407,643
...	226,000	...	...	...	...	226,000	In support of Government-industry activities for development of new liquid fuels	226,000	...	...	247,000
...	70,000	...	...	255,000	...	325,000	In support of the remote community demonstration program	279,359	45,641	...	690,473
...	510,000	...	...	343,067	...	853,067	In support of low cost energy conservation initiatives	830,293	22,774	...	1,392,364
...	1,040,000	...	...	1,674,057	...	2,714,057	In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution by conventional fuels	2,644,665	69,392	...	5,605,680
...	500,000	...	...	410,000	...	910,000	In support of biomass combustion systems in Prince Edward Island	788,293	121,707	...	1,281,991

...	5,208,000	...	...	(100,000)	...	5,108,000	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	4,572,642	535,358	...	5,263,486
...	700,000	...	...	713,000	...	1,413,000	In support of renewable energy research and development	1,397,408	15,592	...	1,194,852
...	...	...	...	189,876	...	189,876	Hydrogen Industry Council	189,233	643	...	...
...	...	...	...	200,000	...	200,000	Natural gas vehicles	117,000	83,000	...	317,590
...	...	...	...	101,000	...	101,000	Government-industries activities for development of new liquid fuels—Non-panel fuels	50,305	50,695	...	...
...	...	...	...	171,000	...	171,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	145,999	25,001	...	...
...	8,739,000	...	...	3,957,000	...	12,696,000		11,700,969	995,031	...	16,431,079
							Incentives programs				
...	275,000,000	...	...	(3,765,000)	...	271,235,000	Canadian Exploration and Development Incentive Program payments	155,656,528	115,578,472	...	602,145,885
...	60,000,000	...	...	...	...	60,000,000	Canadian Exploration Incentive Program payments	44,281,249	15,718,751	...	...
...	...	...	...	60,000	...	60,000	Petroleum Incentives Program	...	60,000	...	...
...	335,000,000	...	...	(3,705,000)	...	331,295,000		199,937,777	131,357,223	...	602,145,885
							Conservation and renewable energy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,240,499
							Administration of Frontier Oil and Gas Lands				
41,115,844	24,620,000	...	...	...	(24,620,000)	41,115,844	(S) In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Nova Scotia	8,302,998	...	32,812,846	28,616,476
189,590,598[3]	91,800,000	...	...	...	(91,800,000)	189,590,598	(S) In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland	10,619,193	...	178,971,405	17,306,353
...	2,500,000	...	...	...	(122,578)	2,377,422	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	2,377,422	...	...	2,824,216

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
25,000,000	5,000,000	...	...	...	(5,000,000)	25,000,000	(S) Payments to Nova Scotia Resources (Ventures) Limited in respect of Canadian exploration expenses and Canadian development expenses	8,030,932	...	16,969,068	...
							Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act				
...	...	...	...	...	279,531	279,531	(S) Canada/Nova Scotia Offshore Petroleum Board	279,531	...	...	...
...	...	...	...	80,000	...	80,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	80,000	...	...	...
255,706,442	123,920,000	...	...	80,000	(121,263,047)	258,443,395		29,690,076	...	228,753,319	48,747,045
							Program support				
...	536,000	...	...	(431,000)	...	105,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	75,000	30,000	...	635,290
255,706,442	**482,562,000**	**...**	**...**	**...**	**378,813,568**	**1,117,082,010**	**Total—Contributions**	**255,128,731**	**633,199,960**	**228,753,319**	**685,406,126**
							Program Summary by Activity				
...	335,000	...	...	112,500	...	447,500	Energy policy	447,000	500	...	403,303
...	14,207,000	...	...	1,500	500,076,615	514,285,115	Energy commodities	13,467,909[2]	500,817,206[2]	...	12,978,025[2]
...	8,739,000	...	...	3,989,500	...	12,728,500	Energy efficiency and diversity	11,733,469	995,031	...	16,431,079
...	335,000,000	...	...	(3,705,000)	...	331,295,000	Incentives programs	199,937,777	131,357,223	...	602,145,885
255,706,442	123,920,000	...	...	80,000	(121,263,047)	258,443,395	Administration of Frontier Oil and Gas Lands	29,690,076	...	228,753,319	48,972,811
...	586,000	...	...	(478,500)	...	107,500	Program support	75,000	32,500	...	673,790
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	4,240,499
255,706,442	**482,787,000**	**...**	**...**	**...**	**378,813,568**	**1,117,307,010**	**Total Program**	**255,351,231**[2]	**633,202,460**[2]	**228,753,319**	**685,845,392**[2]

						Minerals and Earth Sciences Program				
						Grants				
						Mineral policy and programs				
...	...	...	...	25,000	...	25,000	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	25,000	...	...	...
						Mineral and energy technology				
...	44,000	...	...	500	...	44,500	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	42,140	2,360	...	26,000
						Geological surveys				
...	1,396,000	...	...	2,000	...	1,398,000	In aid of earth sciences, energy and minerals research	1,398,000	...	...	1,398,000
...	77,000	...	...	(13,500)	...	63,500	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	63,500	...	...	65,450
...	1,473,000	...	...	(11,500)	...	1,461,500		1,461,500	...	...	1,463,450
						Surveying and mapping				
...	40,000	...	...	21,000	...	61,000	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	61,000	...	...	60,000
						Remote sensing				
...	35,000	...	...	(35,000)	...	...	Grants to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	...	...	...	...
...	**1,592,000**	**...**	**...**	**...**	**...**	**1,592,000**	**Total—Grants**	**1,589,640**	**2,360**	**...**	**1,549,450**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Mineral policy and programs				
...	196,000	...	...	...	...	196,000	Queen's University—Centre for Resource Studies	196,000	...	...	196,000
...	1,100,000	...	...	2,426,801	...	3,526,801	Contribution to the Asbestos Strategy	2,576,538	950,263	...	1,990,290
							Contributions to provinces for program delivery under the Mineral Development Agreement:				
...	368,000	...	...	(17,000)	...	351,000	Newfoundland	328,608	22,392	...	624,598
...	40,000	...	...	40,000	...	80,000	Nova Scotia	64,723	15,277	...	969,171
...	74,000	...	...	3,000	...	77,000	New Brunswick	41,519	35,481	...	660,202
...	10,309,000	...	...	(1,585,801)	...	8,723,199	Quebec	7,433,199	1,290,000	...	10,007,573
...	539,000	...	...	154,000	...	693,000	Ontario	626,002	66,998	...	985,000
...	813,000	...	...	210,000	...	1,023,000	British Columbia	1,022,294	706	...	834,578
...	1,294,000	...	...	431,000	...	1,725,000	Contribution to the Province of Quebec related to the Eastern Quebec-Development Plan	1,500,000	225,000	...	1,147,500
...	25,000	...	...	11,000	...	36,000	Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	27,292	8,708	...	5,364
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	47,129
...	14,758,000	...	...	1,673,000	...	16,431,000		13,816,175	2,614,825	...	17,467,405
							Mineral and energy technology				
...	600,000	...	...	785,000	...	1,385,000	Alberta Oil Sands Technology and Research Authority (AOSTRA)	1,385,000	...	...	868,750
...	...	...	...	87,500	...	87,500	Alberta Research Council (ARC)	87,500	...	...	...
...	...	...	...	75,000	...	75,000	Centre de recherche industrielle du Québec (CRIQ)	75,000	...	...	...
...	24,000	...	...	(9,500)	...	14,500	Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	10,000	4,500	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	404,000
...	624,000	...	...	938,000	...	1,562,000		1,557,500	4,500	...	1,272,750

							Geological surveys				
...	3,261,000	...	...	(1,785,500)	...	1,475,500	Ocean drilling program	350,490	1,125,010	...	3,958,050
...	40,000	...	...	48,500	...	88,500	Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	88,133	367	...	103,314
...	3,301,000	...	...	(1,737,000)	...	1,564,000		438,623	1,125,377	...	4,061,364
							Surveying and mapping				
...	143,000	...	...	(10,000)	...	133,000	Contributions to support organizations associated with the research development, management and promotion of earth sciences technology and mineral resource related issues	114,211	18,789	...	167,356
...	...	...	...	30,000	...	30,000	Geomatics Industry Association of Canada	30,000	...	...	50,000
...	143,000	...	...	20,000	...	163,000		144,211	18,789	...	217,356
							Remote sensing				
...	10,900,000	...	(10,006,000)	(894,000)	...	...	Contribution to the European Space Agency	...	...	...	19,410,000
							Incentives Program				
...	150,000,000	...	...	...	...	150,000,000	Canadian Exploration Incentives Program	101,313,411	48,686,589	...	...
							Program support				
...	700,000	...	...	...	...	700,000	Class contribution to the International Energy Agency	688,184	11,816	...	663,235
...	**180,426,000**	**...**	**(10,006,000)**	**...**	**...**	**170,420,000**	**Total—Contributions**	**117,958,104**	**52,461,896**	**...**	**43,092,110**
							Program Summary by Activity				
...	14,758,000	...	...	1,698,000	...	16,456,000	Mineral policy and programs	13,841,175	2,614,825	...	17,467,405
...	668,000	...	...	938,500	...	1,606,500	Mineral and energy technology	1,599,640	6,860	...	1,298,750
...	4,774,000	...	...	(1,748,500)	...	3,025,500	Geological surveys	1,900,123	1,125,377	...	5,524,814
...	183,000	...	...	41,000	...	224,000	Surveying and mapping	205,211	18,789	...	277,356
...	10,935,000	...	(10,006,000)	(929,000)	...	...	Remote sensing	...	...	...	19,410,000
...	150,000,000	...	...	...	...	150,000,000	Incentives Program	101,313,411	48,686,589	...	...
...	700,000	...	...	...	...	700,000	Program support	688,184	11,816	...	663,235
...	**182,018,000**	**...**	**(10,006,000)**	**...**	**...**	**172,012,000**	**Total Program**	**119,547,744**	**52,464,256**	**...**	**44,641,560**
255,706,442	**664,805,000**	**...**	**(10,006,000)**	**...**	**378,813,568**	**1,289,319,010**	**Total Department**	**374,898,975**(2)	**685,666,716**(2)	**228,753,319**	**730,486,952**(2)

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Atomic Energy Control Board				
							Grants				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	12,000	...	...	...	...	12,000	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	7,000	5,000	...	10,000
...	**12,000**	...	...	...	...	**12,000**	**Total—Grants**	**7,000**	**5,000**	...	**10,000**
							Contributions				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	...	280,000	...	...	...	280,000	Contribution for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency	150,000	130,000	...	440,890
...	...	**280,000**	...	...	...	**280,000**	**Total—Contributions**	**150,000**	**130,000**	...	**440,890**
...	**12,000**	**280,000**	...	...	...	**292,000**	**Total Program**	**157,000**	**135,000**	...	**450,890**
255,706,442	**664,817,000**	**280,000**	**(10,006,000)**	...	**378,813,568**	**1,289,611,010**	**Total Ministry**	**375,055,975**[2]	**685,801,716**	[2] **228,753,319**	**730,937,842**[2]

(S) Statutory transfer payment.

[1] Due to an administrative error, the Main Estimates authority of $175,000 shown under the Energy Policy activity was incurred under the Energy Commodities activity.

[2] Includes revenue credited to the vote in the amount of $824,726 for 1989-90 and $2,344,869 for 1988-89.

[3] This brought forward amount was incorrectly recorded in the "Statutory adjustments and warrants" column last year. It should have been recorded as an amount available for use in subsequent years.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Finance and administration			
Services and service fees	5,429,000	4,771,851	7,279,791
Total Program—Budgetary	**5,429,000**[1]	**4,771,851**	**7,279,791**
Energy Program			
Budgetary (respendable revenues)			
Petroleum compensation			
Other non-tax revenue	...	824,726	2,344,869
Total Program—Budgetary	...	**824,726**	**2,344,869**
Total Department—Budgetary	**5,429,000**	**5,596,577**	**9,624,660**
Total Ministry—Budgetary	**5,429,000**	**5,596,577**	**9,624,660**

[1] This amount of revenue credited to the vote available for spending was reduced by $639,000 (TB S-9/0-104).

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to purchased operating goods and services	4,746	98,224
Adjustments to Payables at Year End (PAYE)	346,182	398,432
Sundries	10	1,618
	350,938	498,274
Services and service fees	441	474
Proceeds from sales	230	251
Other non-tax revenue—		
Rental of buildings	111,013	115,619
Sundries	9,239	2,968
	120,252	118,587
Total Program	**471,861**	**617,586**
Energy Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Atomic Energy of Canada Limited—		
Interest	59,043,229	60,599,534
Dividend	...	16,400,000
Regional electrical interconnections	11,413,140	11,591,802
Hydro-Quebec Research Institute	1,064,553	1,116,874
Joint Venture—Bi-Provincial Upgrader	442,357	...
	71,963,279	89,708,210
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to purchased operating goods and services	121,645	84,580
Refund of transfer payments to persons	29,137	69,970
Refund of transfer payments—Subsidies and capital assistance	11,780,295	17,663,898
Other refunds	30,386	100,174
Atomic Energy of Canada Limited	4,829,445	...
Adjustments to Payables at Year End (PAYE)	54,958,435	17,552,654
	71,749,343	35,471,276
Privileges, licences and permits—		
Public lands—Oil and gas royalties	2,812,704	1,851,282
Public lands—Other revenue	110,461	1,185,358
Other	65,868	2,248
	2,989,033	3,038,888

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales	380	1,289
Other non-tax revenue—		
Manitoba Hydro Lease	22,500,000	20,000,000
Interest on overpayment pertaining to the Petroleum Incentives Program	...	2,712,546
Other	230,759	79,201
	22,730,759	22,791,747
Total Program	**169,432,794**	**151,011,410**
Minerals and Earth Sciences Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to purchased operating goods and services	631,064	429,250
Adjustments to Payables at Year End (PAYE)	800,886	1,775,405
Sundries	15,147	5,394
	1,447,097	2,210,049
Privileges, licences and permits—		
Licenses and permits	668,731	246,417
Inspection and examination fees	414,356	411,704
Sundries	500	75
	1,083,587	658,196
Services and service fees—		
Assays and analysis	2,563,397	1,315,083
Treatment of metal	409,476	193,702
Scientific testing and analysis services	391,310	128,721
Special services	888,452	839,821
Maintenance of seismic stations	235,499	139,318
Geological surveys	128,270	...
Sundries	46,590	39,187
	4,662,994	2,655,832
Proceeds from sales—		
Charts, maps and plans	3,374,713	3,412,732
Air photos and prints	467,627	645,404
Landsat products	817,602	619,493
Other	792,007	623,573
	5,451,949	5,301,202
Other non-tax revenue	161,829	126,770
Total Program	**12,807,456**	**10,952,049**[2]
Total Department	**182,712,111**	**162,581,045**[2]

	Current year	Previous year
	$	$
Atomic Energy Control Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	5,693	6,940
Adjustments to Payables at Year End (PAYE)	55,294	...
	60,987	6,940
Privileges, licences and permits	2,000	2,000
Services and service fees	158	630
Other non-tax revenue	4	25
Total Program	**63,149**	**9,595**
National Energy Board		
Tax Revenue—		
Oil export charges	...	42,708
Less: refund of overpayments	...	(292,876)
Total Tax Revenue	...	**335,584**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	4,534	20,938
Adjustments to Payables at Year End (PAYE)	1,571	8,144
	6,105	29,082
Services and service fees	141,725	2,257
Proceeds from sales	1,160	704
Other non-tax revenue	71,393	24,758
Total Non-Tax Revenue	**220,383**	**56,801**
Total Program	**220,383**	**392,385**
Ministry Summary		
Tax Revenue—		
Oil export charges	...	**335,584**
Total Tax Revenue	...	**335,584**
Non-Tax Revenue—		
Return on investments	**71,963,279**	**89,708,210**
Refunds of previous years' expenditure	**73,614,470**	**38,215,621**
Privileges, licences and permits	**4,074,620**	**3,699,084**
Services and service fees	**4,805,318**	**2,659,193**
Proceeds from sales	**5,453,719**	**5,303,446**
Other non-tax revenue	**23,084,237**	**23,061,887**
Total Non-Tax Revenue	182,995,643	162,647,441
Total Ministry	**182,995,643**	**162,983,025**[2]

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(1) Interest unless otherwise indicated.

(2) During the year, certain responsibilities have been transferred to Industry, Science and Technology under Canadian Space Agency. Therefore, the previous year's revenue has been restated by $78,943.

SECTION 8

1989-90
PUBLIC ACCOUNTS

Environment

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Department

Administration Program

Objective

To provide policy direction, management and services to the Department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office

Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendations for appropriate adjustments in policy.

Administration

Office of the Minister of Environment, the Deputy Minister and the Canadian Environmental Advisory Council; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, materiel and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description

Conservation and Protection

The provision of policy, plans, information and agreements for the management of water, wildlife and land resources, on a sustainable basis; monitoring and the provision of data on the quantity, quality and uses of water, land and wildlife resources; research on chemical, physical, biological and socio-economic processes to identify trends and problems, to predict future impacts and to mitigate deleterious impacts on the environment; negotiation and protection of Canada's interest in transboundary waters, migratory birds and other wildlife; regulation and enforcement of international and federal-provincial agreements as well as federal legislation for the protection and apportionment of water, land and wildlife resources; prevention of environmental threats arising from human activities; inspection, analysis and enforcement to ensure effective application of chemicals control legislation and pollution control regulations; development of joint legislation and pollution control activities with provincial and other governments; development and demonstration of pollution control technologies; review of pollution abatement proposals; coordination of national responses to environmental crises; abatement of pollution; socio-economic impact assessment and interpretation of the relative significance of environmental threats; and the coordination and management of programs to resolve environmental issues.

Atmospheric Environment

Provides historical, current and predictive meteorological, sea state and ice information for all areas of Canada, and contiguous waters; provides advice and consultation on the impact of meteorological, sea state and ice conditions on human activities and on the applications of meteorological knowledge to weather sensitive operations; provides assessments of the impact of human activities on the atmospheric environment; conducts research in the behaviour of the atmosphere and its inter-environmental reactions, in wind-wave mechanisms and in the dynamics of ice in navigable waters; develops, tests and calibrates standard meteorological instruments; formulates national ambient air quality objectives; conducts research and provides information, advice and consultation on the meteorological aspects of air quality and of noise intensity and propagation; develops and conducts professional and technical meteorological training programs; provides meteorological library services; participates in international scientific and operational programs and undertakes special field surveys in support of Canadian programs to assist individual nations.

Parks Program

Objective

To protect those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which leave that heritage unimpaired for future generations.

Activity Description

Park Operation

The protection, resource management, operation and maintenance of national parks, historic parks and sites, canals and other heritage areas; the delivery of interpretation, information and visitor service programs to the public.

Park Development

The development and implementation of legislation, policy, research and planning; the establishment and development of new protected heritage areas and resources; the completion or enhancement of existing parks and heritage areas.

Program Management and Technical Services

The provision of management direction to the Program; the provision of engineering and architectural services; and the provision of general administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in									
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	38,168,000	...	...	38,168,000	1	Program expenditures				
...	...	3,417,000	...	3,417,000	1b	Program expenditures				
...	...	2,429,000	...	2,429,000	1c	Program expenditures				
...	...	...	1,442,418	1,442,418		Transfer from TB Vote 5(1)				
...	38,168,000	5,846,000	1,442,418	45,456,418		Total—Vote 1	44,972,806	483,612	...	35,424,893
...	47,800	...	400	48,200	(S)	Minister of Environment—Salary and motor car allowance	48,200	...	...	38,967
...	3,507,000	...	(60,000)	3,447,000	(S)	Contributions to employee benefit plans	3,447,000	...	...	3,432,000
...	**41,722,800**	**5,846,000**	**1,382,818**	**48,951,618**		**Total Program—Budgetary**	**48,468,006**	**483,612**	**...**	**38,895,860**
						Environmental Services Program				
...	350,186,000	...	...	350,186,000	5	Operating expenditures				
...	...	2,297,000	...	2,297,000	5b	Operating expenditures				
...	...	29,185,200	...	29,185,200	5c	Operating expenditures				
...	...	...	8,657,958	8,657,958		Transfer from TB Vote 5(1)				
...	350,186,000	31,482,200	8,657,958	390,326,158		Total—Vote 5	384,929,115	5,397,043	...	328,378,391
...	54,936,000	...	...	54,936,000	10	Capital expenditures				
...	...	5,002,000	...	5,002,000	10c	Capital expenditures				
...	...	...	(340,000)	(340,000)		Transfer to Vote 15				
...	54,936,000	5,002,000	(340,000)	59,598,000		Total—Vote 10	59,256,235	341,765	...	47,045,318
...	27,728,250	...	...	27,728,250	15	Grants and contributions				
...	...	3,463,000	...	3,463,000	15b	Contributions—Transfer of $340,000 from Environment Vote 10				
...	...	4,350,000	...	4,350,000	15c	Grants and contributions				
...	...	...	340,000	340,000		Transfer from Vote 10				
...	27,728,250	7,813,000	340,000	35,881,250		Total—Vote 15	26,606,231	9,275,019	...	20,568,762
...	34,304,000	...	(591,000)	33,713,000	(S)	Contributions to employee benefit plans	33,713,000	...	...	33,617,000
...	**467,154,250**	**44,297,200**	**8,066,958**	**519,518,408**		**Total Program—Budgetary**	**504,504,581**	**15,013,827**	**...**	**429,609,471**

						Parks Program				
...	229,961,000	...	...	229,961,000	20	Operating expenditures				
...	...	3,096,000	...	3,096,000	20c	Operating expenditures				
...	...	...	13,320,649	13,320,649		Transfer from TB Vote 5[1]				
...	229,961,000	3,096,000	13,320,649	246,377,649		Total—Vote 20	245,299,141	1,078,508	...	234,859,543
...	107,312,000	...	...	107,312,000	25	Capital expenditures				
...	...	1,440,000	...	1,440,000	25c	Capital expenditures				
...	107,312,000	1,440,000	...	108,752,000		Total—Vote 25	108,482,907	269,093	...	95,887,187
...	1,829,000	...	...	1,829,000	30	National Battlefields Commission—Operating expenditures	1,829,000	...	...	1,744,831
...	23,137,000	...	(398,000)	22,739,000	(S)	Contributions to employee benefit plans	22,739,000	...	...	23,011,000
...	...	...	6,236	6,236	(S)	Refunds of amounts credited to revenue in previous years	6,236	...	...	1,994
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,831,256
...	**362,239,000**	**4,536,000**	**12,928,885**	**379,703,885**		**Total Program—Budgetary**	**378,356,284**	**1,347,601**	**...**	**358,335,811**
...	**871,116,050**	**54,679,200**	**22,378,661**	**948,173,911**		**Total Ministry—Budgetary**	**931,328,871**	**16,845,040**	**...**	**826,841,142**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5--Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	5,711,000	2,429,000	86,545	(1,250,000)	(3,600)	...	6,972,945	Federal Environmental Assessment Review Office	6,619,377	353,568	...	3,604,753
...	35,630,960	3,417,000	1,355,873	(2,735,484)	(56,000)	...	37,612,349	Administration	37,526,074	86,275	...	32,809,622
...	41,341,960	5,846,000	1,442,418	(3,985,484)	(59,600)	...	44,585,294	Total—Operating	44,145,451	439,843	...	36,414,375
								Capital				
...	6,000	...	...	150,000	...	...	156,000	Federal Environmental Assessment Review Office	147,817	8,183	...	89,053
...	229,000	...	...	3,100,000	...	...	3,329,000	Administration	3,297,573	31,427	...	1,541,892
...	235,000	...	...	3,250,000	...	...	3,485,000	Total—Capital	3,445,390	39,610	...	1,630,945
								Transfer payments				
...	145,840	...	...	735,484	...	...	881,324	Administration	877,165	4,159	...	850,540
								Program Summary				
...	5,717,000	2,429,000	86,545	(1,100,000)	(3,600)	...	7,128,945	Federal Environmental Assessment Review Office	6,767,194	361,751	...	3,693,806
...	36,005,800	3,417,000	1,355,873	1,100,000	(56,000)	...	41,822,673	Administration	41,700,812	121,861	...	35,202,054
...	**41,722,800**	**5,846,000**	**1,442,418**	...	**(59,600)**	...	**48,951,618**	**Total Program—Budgetary**	**48,468,006**	**483,612**	...	**38,895,860**
								Environmental Services Program				
								Operating				
...	203,393,000	27,054,157	4,997,028	...	(290,000)	(1,504,000)	233,650,185	Conservation and protection	232,060,753	1,589,432	...	190,499,525
...	214,256,000	4,428,043	3,660,930	...	(301,000)	(31,655,000)	190,388,973	Atmospheric environment	186,581,362	3,807,611	...	171,495,865
...	(33,159,000)	...	...	...	...	33,159,000	...	Revenue credited to the vote	...	...	...	...
...	384,490,000	31,482,200	8,657,958	...	(591,000)	...	424,039,158	Total—Operating	418,642,115	5,397,043	...	361,995,390
								Capital				
...	23,503,000	5,002,000	...	(340,000)	...	...	28,165,000	Conservation and protection	27,882,657	282,343	...	17,137,484
...	31,433,000	...	...	...	...	...	31,433,000	Atmospheric environment	31,373,578	59,422	...	29,907,835
...	54,936,000	5,002,000	...	(340,000)	...	...	59,598,000	Total—Capital	59,256,235	341,765	...	47,045,319
								Transfer payments				
...	25,639,250	7,813,000	...	340,000	...	...	33,792,250	Conservation and protection	24,711,021	9,081,229	...	18,644,702
...	2,089,000	...	...	...	...	...	2,089,000	Atmospheric environment	1,895,210	193,790	...	1,924,060
...	27,728,250	7,813,000	...	340,000	...	...	35,881,250	Total—Transfer payments	26,606,231	9,275,019	...	20,568,762

								Program Summary				
...	251,031,250	39,869,157	4,997,028	...	(290,000)	...	295,607,435	Conservation and protection	284,654,431	10,953,004	...	226,281,711
...	216,123,000	4,428,043	3,660,930	...	(301,000)	...	223,910,973	Atmospheric environment	219,850,150	4,060,823	...	203,327,760
...	**467,154,250**	**44,297,200**	**8,657,958**	...	**(591,000)**	...	**519,518,408**	**Total Program—Budgetary**	**504,504,581**	**15,013,827**	...	**429,609,471**
								Parks Program				
								Operating				
...	183,379,745	3,096,000	13,320,649	17,962	(391,764)	...	199,422,592	Park operation	199,187,338	235,254	...	173,362,749
...	19,554,000	...	...	(5,933)	...	...	19,548,067	Park development	19,008,459	539,608	...	18,686,600
...	49,725,000	...	...	(2,000)	...	...	49,723,000	Program management and technical services	49,529,085	193,915	...	45,361,550
...	252,658,745	3,096,000	13,320,649	10,029	(391,764)	...	268,693,659	Total—Operating	267,724,882	968,777	...	237,410,899
								Capital				
...	77,582,000	990,000	...	...	...	...	78,572,000	Park operation	78,433,142	138,858	...	66,267,557
...	18,460,000	450,000	...	...	...	...	18,910,000	Park development	18,767,543	142,457	...	20,168,387
...	11,373,000	...	...	...	...	...	11,373,000	Program management and technical services	11,282,222	90,778	...	9,603,993
...	107,415,000	1,440,000	...	...	...	...	108,855,000	Total—Capital	108,482,907	372,093	...	96,039,937
								Transfer payments				
...	443,850	...	...	(17,962)	...	...	425,888	Park operation	420,766	5,122	...	985,422
...	1,721,405	...	...	5,933	...	...	1,727,338	Park development	1,725,729	1,609	...	23,899,553
...	...	...	...	2,000	...	...	2,000	Program management and technical services	2,000	...	...	...
...	2,165,255	...	...	(10,029)	...	...	2,155,226	Total—Transfer payments	2,148,495	6,731	...	24,884,975
								Program Summary				
...	261,405,595	4,086,000	13,320,649	...	(391,764)	...	278,420,480	Park operation	278,041,246	379,234	...	240,615,728
...	39,735,405	450,000	...	...	...	...	40,185,405	Park development	39,501,731	683,674	...	62,754,540
...	61,098,000	...	...	...	...	...	61,098,000	Program management and technical services	60,813,307	284,693	...	54,965,543
...	**362,239,000**	**4,536,000**	**13,320,649**	...	**(391,764)**	...	**379,703,885**	**Total Program—Budgetary**	**378,356,284**	**1,347,601**	...	**358,335,811**
...	**871,116,000**	**54,679,200**	**23,421,825**	...	**(1,042,364)**	...	**948,173,911**	**Total Ministry—Budgetary**	**931,328,871**	**16,845,040**	...	**836,841,143**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Contributions				
							Administration				
...	145,840	...	...	28,062	...	173,902	Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	173,901	1	...	116,443
...	...	...	...	697,422	...	697,422	Contribution to non-profit organizations for Environment Week projects	693,264	4,158	...	734,097
...	...	...	...	10,000	...	10,000	Contribution to the Fifth Annual Assembly of the Inuit Circumpolar Conference (ICC)	10,000	...	...	...
...	**145,840**	**...**	**...**	**735,484**	**...**	**881,324**	**Total Program**	**877,165**	**4,159**	**...**	**850,540**
							Environmental Services Program				
							Grants				
							Conservation and protection				
...	5,000	...	...	...	...	5,000	Canadian National Committee of the International Association on Water Pollution Research	5,000	...	...	5,000
...	100,000	...	...	...	...	100,000	Creston Valley Wildlife Management	100,000	...	...	100,000
...	20,000	...	...	...	...	20,000	Fur Institute of Canada	20,000	...	...	20,000
...	2,650,000	450,000	...	...	...	3,100,000	Wildlife Habitat Canada Foundation	2,946,675	153,325	...	2,396,822
...	7,000	...	...	...	...	7,000	Canadian Association of Geographers	7,000	...	...	7,000
...	10,000	...	...	...	...	10,000	Canadian Wildlife Federation	10,000	...	...	10,000
...	150,000	...	...	...	...	150,000	Environmental non-government organizations	150,000	...	...	149,000
...	10,000	...	...	...	...	10,000	Canadian Nature Federation	10,000	...	...	10,000
...	333,000	...	...	...	...	333,000	Wildlife Toxicology Fund	333,000	...	...	333,000
...	...	2,000,000	...	...	...	2,000,000	Saskatchewan Water Corporation	2,000,000	...	...	...
...	3,285,000	2,450,000	...	...	...	5,735,000		5,581,675	153,325	...	3,030,822
							Atmospheric environment				
...	784,000	...	...	...	...	784,000	Meteorological research	778,500	5,500	...	815,730
...	20,000	...	...	...	...	20,000	Canadian Meteorological and Oceanographic Society	20,000	...	...	20,000

...	10,000	...	...	...	...	10,000	Economic Commission for Europe's Co-operative Program for the monitoring and evaluation of long range transport of air pollutants	10,000	...	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
...	814,000	...	...	...	...	814,000		808,500	5,500	...	855,730
...	**4,099,000**	**2,450,000**	**...**	**...**	**...**	**6,549,000**	**Total—Grants**	**6,390,175**	**158,825**	**...**	**3,886,552**
							Contributions				
							Conservation and protection				
...	345,000	...	...	58,200	...	403,200	Contributions to provinces towards federal-provincial water resources projects	402,506	694	...	893,300
...	800,000	...	...	...	...	800,000	Contributions to provinces for waterfowl crop depredation	800,000	...	...	880,000
...	2,400,000	...	...	523,700	...	2,923,700	Contributions to provinces for flood damage reduction studies and flood-risk mapping	2,862,539	61,161	...	2,625,983
...	793,000	...	...	(44,800)	...	748,200	Contributions to the Province of Quebec—Hydrometric Agreement	747,804	396	...	756,231
...	1,870,000	...	...	...	...	1,870,000	Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,870,000	...	...	1,771,486
...	460,000	...	...	...	...	460,000	Contribution to the Fur Institute of Canada	460,000	...	...	555,942
...	95,000	...	...	...	...	95,000	Contribution to the Province of Quebec—James Bay Agreement	80,000	15,000	...	84,375
...	64,000	...	...	...	...	64,000	Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	58,916	5,084	...	60,853
...	200,000	203,000	...	...	...	403,000	Contribution to the Canadian Environmental Network	403,000	...	...	413,750
...	100,000	...	...	...	...	100,000	Contribution to the environmental non-government organizations	92,339	7,661	...	...
...	197,000	...	...	70,000	...	267,000	Contribution to the Province of Quebec—Water Quality and Monitoring Agreement	266,312	688	...	300,768
...	20,000	...	...	(2,700)	...	17,300	Contribution to the Convention on Wetlands of International Importance	15,425	1,875	...	17,400
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	84,000	...	...	2,700	...	86,700	Contribution to the Organization for Economic Cooperation and Development	86,601	99	...	101,000
							Contributions to provinces for implementation of water planning recommendations:				
...	450,000	...	...	(421,900)	...	28,100	Saskatchewan—Qu'Appelle Valley	28,076	24	...	343,630
...	2,500,000	...	...	...	...	2,500,000	British Columbia—Fraser River flood control	2,500,000	...	...	2,338,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	200,000	...	...	...	...	200,000	Contribution for flood protection work in Placentia, Newfoundland	...	200,000	...	...
...	6,250	...	...	...	...	6,250	Contribution to the Porcupine Caribou Management Board	6,250	...	...	6,250
...	460,000	...	...	...	...	460,000	Windermere Basin clean-up	448,000	12,000	...	760,000
...	11,045,000	...	...	...	...	11,045,000	Contribution to the Province of Nova Scotia—Sydney Tar Ponds clean-up	4,416,308	6,628,692	...	3,129,588
...	250,000	...	...	...	...	250,000	World Wildlife Fund	250,000	...	...	25,000
...	...	2,160,000	...	340,000	...	2,500,000	Contribution for the environmental partners fund progam	730,118	1,769,882	...	...
...	...	80,000	...	...	...	80,000	Canadian Coalition on Acid Rain	80,000	...	...	80,000
...	...	20,000	...	...	...	20,000	Contribution to the International Program on Chemical Safety (IPCS) of the World Health Organization	20,000	...	...	...
...	...	1,000,000	...	(185,200)	...	814,800	Contribution to the Province of Quebec in order to implement the environmental initiatives in Quebec for the protection and clean-up of the St.Lawrence River	594,211	220,589	...	...
...	...	1,900,000	...	...	...	1,900,000	North American Waterfowl Management Plan	1,895,941	4,059	...	178,324
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	277,000
...	22,354,250	5,363,000	...	340,000	...	28,057,250		19,129,346	8,927,904	...	15,613,880
							Atmospheric environment				
...	1,175,000	...	...	...	...	1,175,000	Membership fee—World Meteorological Organization	1,006,710	168,290	...	1,005,830
...	100,000	...	...	...	...	100,000	Meteorological scholarships	80,000	20,000	...	62,500
...	1,275,000	...	...	...	...	1,275,000		1,086,710	188,290	...	1,068,330
...	**23,629,250**	**5,363,000**	**...**	**340,000**	**...**	**29,332,250**	**Total—Contributions**	**20,216,056**	**9,116,194**	**...**	**16,682,210**
							Program Summary by Activity				
...	25,639,250	7,813,000	...	340,000	...	33,792,250	Conservation and protection	24,711,021	9,081,229	...	18,644,702
...	2,089,000	...	...	...	...	2,089,000	Atmospheric environment	1,895,210	193,790	...	1,924,060
...	**27,728,250**	**7,813,000**	**...**	**340,000**	**...**	**35,881,250**	**Total Program**	**26,606,231**	**9,275,019**	**...**	**20,568,762**

							Parks Program				
							Grants				
							Park operation				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	550,000
							Park development				
...	30,000	...	...	...	...	30,000	In aid of the development of the International Peace Garden in Manitoba	30,000	...	...	30,000
...	20,000	...	...	...	...	20,000	Canadian Parks and Wilderness Society	20,000	...	...	20,000
...	50,000	...	...	...	...	50,000		50,000	...	...	50,000
...	**50,000**	**...**	**...**	**...**	**...**	**50,000**	**Total—Grants**	**50,000**	**...**	**...**	**600,000**
							Contributions				
							Park operation				
...	15,600	...	...	2,300	...	17,900	Contribution to the Jasper Townsite Committee	17,900	...	...	15,600
...	50,000	...	...	(20,862)	...	29,138	Contribution to the Interagency Forest Fire Centre	29,138	...	...	27,472
...	250,000	...	...	...	...	250,000	Contributions to co-operating associations of Parks activities	244,878	5,122	...	243,500
...	66,000	...	...	...	...	66,000	Contribution to Compagnie Franche de la Marine	66,000	...	...	66,000
...	6,250	...	...	...	...	6,250	Contribution to the Porcupine Caribou Management Board	6,250	...	...	6,250
...	30,400	...	...	600	...	31,000	Contribution to the Army Museum	31,000	...	...	31,000
...	25,600	...	...	...	...	25,600	Contribution to the Banff Municipal Committee	25,600	...	...	25,600
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	20,000
...	443,850	...	...	(17,962)	...	425,888		420,766	5,122	...	435,422
							Park development				
...	14,405	...	...	2,077	...	16,482	Contribution to the Federal-Provincial Parks Conference	16,481	1	...	16,366
...	120,000	...	...	...	...	120,000	Contribution to the International Union for Conservation of Nature and Natural Resources	120,000	...	...	120,000
...	80,000	...	...	7,000	...	87,000	Canadian contribution to World Heritage Fund	86,096	904	...	89,636
...	15,000	...	...	...	...	15,000	Contribution to the International Union for Conservation of Nature and Natural Resources/Conservation Monitoring Centre	15,000	...	...	15,000
...	15,000	...	...	...	...	15,000	Contribution to the Canadian Man and the Biosphere Program	15,000	...	...	15,000
...	65,000	...	...	...	...	65,000	World Wildlife Fund	65,000	...	...	65,000
...	47,000	...	...	...	...	47,000	Contribution to the International Center for the Study of the Preservation and Restoration of Cultural Property	46,837	163	...	43,048
...	150,000	...	...	(19,500)	...	130,500	Alexander Mackenzie Trail	130,485	15	...	...
...	1,000,000	...	...	...	...	1,000,000	Contributions for cost sharing agreements to restore sites and structures of national historic significance	999,950	50	...	998,466

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	15,465	...	15,465	Contribution for the acquisition and restoration of Trestler House	14,990	475	...	14,000
...	25,000	...	...	...	...	25,000	Contribution to the University of Waterloo	25,000	...	...	25,000
...	40,000	...	...	...	...	40,000	Contribution to the International Council on Monuments and Sites	40,000	...	...	40,000
...	100,000	...	...	891	...	100,891	Contribution to the Eastern Irrigation District (Brooks aqueduct)	100,890	1	...	28,037
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	22,380,000
...	1,671,405	...	...	5,933	...	1,677,338		1,675,729	1,609	...	23,849,553
							Program management and technical services				
...	...	...	...	2,000	...	2,000	Contribution to the Canadian Society of Landscape Architects	2,000	...	...	...
...	**2,115,255**	...	...	**(10,029)**	...	**2,105,226**	**Total—Contributions**	**2,098,495**	**6,731**	...	**24,284,975**
							Program Summary by Activity				
...	443,850	...	...	(17,962)	...	425,888	Park operation	420,766	5,122	...	985,422
...	1,721,405	...	...	5,933	...	1,727,338	Park development	1,725,729	1,609	...	23,899,553
...	...	...	...	2,000	...	2,000	Program management and technical services	2,000	...	...	...
...	**2,165,255**	...	...	**(10,029)**	...	**2,155,226**	**Total Program**	**2,148,495**	**6,731**	...	**24,884,975**
...	**30,039,345**	**7,813,000**	...	**1,065,455**	...	**38,917,800**	**Total Ministry**	**29,631,891**	**9,285,909**	...	**46,304,277**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Administration			
Cost recovery for general administrative services within the department for:			
Office technology services	...	2,563,308	...
Total Program—Budgetary	...	**2,563,308**	...
Environmental Services Program			
Budgetary (respendable revenues)			
Conservation and protection			
Cost recovery from the Department of Indian Affairs and Northern Development for:			
Hydrometric gauging stations in—			
Yukon	249,000	264,000	212,912
Northwest Territories	700,000	831,420	725,000
Northern land mapping	...	...	11,750
Analytical work	15,000	14,245	...
Peregrine Falcon	15,000	...	...
Other services	...	...	11,097
Cost recovery from Parks Program for:			
Hydrometric services	14,000	75,785	71,880
Water quality assessments	60,000	7,528	90,492
Baseline study for Nahanni National Park	41,000	40,200	...
Cost recovery from other federal departments for miscellaneous services	410,000	179,622	108,659
Globe 90	...	1,877,959	...
	1,504,000	3,290,759	1,231,790
Atmospheric environment			
Cost recovery from the Department of Transport for:			
Aviation weather services	10,517,000	10,766,377	9,970,270
Ice services	14,290,000	14,790,000	16,476,570
Cost recovery from the Department of National Defence for Canadian Forces weather service	6,275,000	6,847,555	9,604,772
Cost recovery from other federal departments for miscellaneous services	573,000	780,662	18,571
	31,655,000	33,184,594	36,070,183
Total Program—Budgetary	**33,159,000**	**36,475,353**	**37,301,973**
Total Ministry—Budgetary	**33,159,000**	**39,038,661**	**37,301,973**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	33,276	80,529
Sundries	1,035	...
Adjustments to Payables at Year End (PAYE)	90,142	91,504
	124,453	172,033
Other non-tax revenue	220,904	217,174
Total Program	**345,357**	**389,207**
Environmental Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	1,820,698	1,643,826
Reimbursement of capital expenditures	7,160	1,816
Sundries	67,562	14,687
Adjustments to Payables at Year End (PAYE)	705,154	1,001,361
	2,600,574	2,661,690
Privileges, licences and permits—		
Living accommodations	615,343	639,293
Taxidermist and aviculture licences	33,069	32,886
Bird hunting permits	2,854,650	2,684,624
Haying and grazing permits	52,629	14,734
Other services	87,183	90,805
	3,642,874	3,462,342
Services and service fees—		
Hydrometric recoveries	4,937,442	4,276,764
Other water related recoveries	472,740	72,461
Meteorological revenues	783,979	658,075
Other services	418,689	460,079
	6,612,850	5,467,379
Proceeds from sales—		
Publications, maps and charts	310,982	322,929
Revenue from public utility services	62,715	11,559
Meals public	114,978	27,363
Sundries	221,699	208,921
	710,374	570,772
Other non-tax revenue	69,337	233,138
Total Program	**13,636,009**	**12,395,321**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Parks Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	194,965	214,417
Reimbursement of capital expenditures	60,898	308,602
Sundries	3,546	9,354
Adjustments to Payables at Year End (PAYE)	342,062	472,753
	601,471	1,005,126
Privileges, licences and permits—		
Rentals and concessions	10,670,172	12,390,760
Living accommodations	1,913,553	1,842,068
Camping and trailer permits	7,396,694	7,198,794
Hunting and fishing permits	420,878	451,624
Licences—General and business	358,231	552,021
Entrance fees	7,985,232	7,984,056
Timber permits	196,905	122,298
Lockage permits and licences	1,193,682	1,162,171
Public recreation facilities	2,569,457	2,624,824
Sundries	122,262	109,385
	32,827,066	34,438,001
Services and service fees	9,631	6,019
Proceeds from sales—		
Hydro—Heritage canals	78,755	78,755
Garbage collection	570,874	648,172
Water and sewer services	695,800	775,901
Townsite street works	203,390	236,324
Other proceeds from sales	84,691	396,295
	1,633,510	2,135,447
Other non-tax revenue—		
Interest on overdue accounts	315,490	69,917
Sundries	158,966	116,476
	474,456	186,393
Total Program	35,546,134	37,770,986
Total Department	49,527,500	50,555,514

	Current year	Previous year
	$	$
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,326,498	3,838,849
Privileges, licences and permits	36,469,940	37,900,343
Services and service fees	6,622,481	5,473,398
Proceeds from sales	2,343,884	2,706,219
Other non-tax revenue	764,697	636,705
Total Ministry	49,527,500	50,555,514

SECTION 9

1989-90
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian Institute for International Peace and Security
Canadian International Development Agency
Canadian Secretariat
Export Development Corporation
International Centre for Ocean Development
International Development Research Centre
International Joint Commission

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Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign Policy, Priorities and Coordination

Development and coordination of foreign policy recommendations and initiatives. Planning and allocation of departmental resources. Management of departmental relationships with OGDs. Coordination of provinces' involvement in international relations. Provision of Canadian Government's central protocol services.

International Trade Development

Sustaining and developing international export markets for Canadian goods and services. Formulation, development and coordination of policies and initiatives related to international marketing, and promotion of foreign investment and technology acquisition. Coordination of the Tourism Program abroad.

International Economic, Trade and Aid Policy

Management of international economic relations including Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD and the economic dimensions of North-South and East-West questions. Investment and industrial cooperation policy. Administration of the Export and Import Permits Act.

Political and International Security Affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal, Immigration and Consular Affairs

Management of the legal aspects of Canada's international relations. Coordination and management of immigration and refugee affairs. Policy development and management of Consular Affairs Program.

Communications and Culture

Management of departmental trade and foreign policy communications in Canada and abroad. Development and coordination of international cultural relations and activities. Library and other common media services.

Bilateral Relations and Operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex of issues and interests involved, in particular in the political, economic, trade promotion and trade relations, industrial cooperation and investment fields. Delivery of the Canadian industrial development, development assistance, immigration, culture, public affairs and tourism programs abroad. Provision of consular services at posts abroad. Analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests. Formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries. Management and supply of the physical plant and material required by posts abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to posts abroad.

Operational Support, Human Resource Planning, and Administration

Provision of support for the Department at headquarters and at posts abroad, including financial, telecommunications, records management, EDP, and management services. Development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's economic, cultural and social development.

Activity Description

World Exhibitions

Management of Canada's relationship with the Bureau of International Expositions, Paris and co-ordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian Institute for International Peace and Security

Objective

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

National Initiatives

National Initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance and scholarships.

Partnership Program

The Partnership Program includes development assistance that CIDA provides through the intermediary of national and international partners and includes the Voluntary Sector (national and international non-governmental organizations and institutions), Industrial Cooperation (national and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

Corporate Services

The Corporate Services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Senior Vice-President, parliamentary relations, and internal audit;
- policy formulation and evaluation services;
- financial management, accounting services, information management services and management systems;
- personnel and administrative services; and
- public information services.

Canadian Secretariat

Objective

To provide administrative support to review panels set-up under the Canada—United States Free Trade Agreement (FTA).

Activity Description

Canadian Secretariat

Disputes on decisions related to anti-dumping and countervailing duties under the Free Trade Agreement (FTA) may be resolved through the panel review process (Chapter 19) as an alternative to judicial review. Disputes between the two governments (Chapter 18) can be referred to a five-member panel. The Canadian Secretariat operates a court registry and provides administrative support to panels.

Export Development Corporation

Objective

To facilitate and develop export trade between Canada and other countries.

International Centre for Ocean Development

Objective

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's Share of Joint Studies, Surveys and Investigations under International References

Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration

Commissioners and support staff; associated operating expenses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Canadian Interests Abroad Program				
...	669,263,000	...	...	669,263,000	1	Operating expenditures				
...	...	19,787,000	...	19,787,000	1b	Operating expenditures				
...	...	7,296,798	...	7,296,798	1c	Transfer of $15,052,000 from External Affairs Vote 5				
...	...	...	15,052,000	15,052,000		Transfer from: Vote 5				
...	...	...	9,027,161	9,027,161		TB Vote 5[1]				
...	669,263,000	27,083,798	24,079,161	720,425,959		Total—Vote 1	707,035,563	13,390,396	...	638,578,885
...	...	9,202	...	9,202	2c	Canadian Interests Abroad—To write-off from the accounts of Canada certain debts and obligations due Her Majesty in Right of Canada amounting to $9,201.45 representing the principal of 19 accounts owed by 19 debtors arising from posting loans made to former employees	9,202	...	...	...
...	133,853,000	...	...	133,853,000	5	Capital expenditures				
...	...	3,635,000	...	3,635,000	5b	Capital expenditures				
...	...	...	(15,052,000)	(15,052,000)		Transfer to Vote 1				
...	133,853,000	3,635,000	(15,052,000)	122,436,000		Total—Vote 5	109,626,093	12,809,907	...	116,274,454
...	213,736,356	...	...	213,736,356	10	Grants and contributions				
...	...	1,103,000	...	1,103,000	10b	Grants and contributions				
...	...	21,785,000	...	21,785,000	10c	Grants and contributions				
...	...	...	704,305	704,305		Increase in authority as authorized by Vote 10				
...	213,736,356	22,888,000	704,305	237,328,661		Total—Vote 10	222,404,644	14,924,017	...	196,923,404
...	47,800	...	(3,717)	44,083	(S)	Secretary of State for External Affairs—Salary and motor car allowance	44,083	...	...	62,325
...	200,000	...	5,538	205,538	(S)	Payments under the Diplomatic Service (Special) Superannuation Act	205,538	...	...	199,051
...	30,535,000	...	(526,000)	30,009,000	(S)	Contributions to employee benefit plans	30,009,000	...	...	29,839,000
14,487,061	(448,000)	...	448,000	14,487,061	(S)	Passport Revolving Fund	106,024	...	14,381,037	(437,577)
...	...	...	51,540	51,540	(S)	Refunds of amounts credited to revenue in previous years	51,540	...	...	30,299
...	...	...	...	...		Appropriations not required for the current year	...	...	...	500,000
14,487,061	1,047,187,156	53,616,000	9,706,827	1,124,997,044		Total budgetary	1,069,491,687	41,124,320	14,381,037	981,969,841

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
4,241,364	...	...	(4,241,364)	...	(S)	(L) Participation in the international natural rubber buffer stock pursuant to the International Natural Rubber Agreement. Limit $12,500,000. (Net)	...	...	...	(1,704,010)
2,933,397	8,000,000	...	...	10,933,397	L11	Working Capital Advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit $22,500,000 (Net)	(28,683)	...	10,962,080	1,712,098
21,894,940	20,000,000	...	...	41,894,940	L12	Working Capital Advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954. Limit $50,000,000. (Net)	671,225	...	41,223,715	(215,776)
12,378,150	...	...	(238,740)	12,139,410	L47b	Purchase of shares and issuance of notes—Common Fund for Commodities. Limit $10,380,000 US. (US $ authority translated at $1 US = 1.1695$ Cdn). (Gross)	1,604,954	...	10,534,456	...
...	2,000,000	...	(2,000,000)	...	(S)	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund for Commodities	...	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	241,183
41,447,851	30,000,000	...	(6,480,104)	64,967,747		Total non-budgetary	2,247,496	...	62,720,251	33,495
						Total Program—				
14,487,061	**1,047,187,156**	**53,616,000**	**9,706,827**	**1,124,997,044**		**Budgetary**	**1,069,491,687**	**41,124,320**	**14,381,037**	**981,969,841**
41,447,851	**30,000,000**	**...**	**(6,480,104)**	**64,967,747**		**Non-budgetary**	**2,247,496**	**...**	**62,720,251**	**33,495**
						World Exhibitions Program				
...	480,000	...	...	480,000	15	Program expenditures				
...	...	1,384,000	...	1,384,000	15c	Program expenditures				
...	480,000	1,384,000	...	1,864,000		Total—Vote 15	1,817,006	46,994	...	3,065,446
...	41,000	...	(1,000)	40,000	(S)	Contributions to employee benefit plans	40,000	...	...	73,000
...	**521,000**	**1,384,000**	**(1,000)**	**1,904,000**		**Total Program—Budgetary**	**1,857,006**	**46,994**	**...**	**3,138,446**
						Total Department—				
14,487,061	**1,047,708,156**	**55,000,000**	**9,705,827**	**1,126,901,044**		**Budgetary**	**1,071,348,693**	**41,171,314**	**14,381,037**	**985,108,287**
41,447,851	**30,000,000**	**...**	**(6,480,104)**	**64,967,747**		**Non-budgetary**	**2,247,496**	**...**	**62,720,251**	**33,495**

						Canadian Commercial Corporation				
...	20,089,000	...	...	20,089,000	20	Program expenditures	17,088,890	3,000,110	...	15,297,002
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act. Section 11. Limit $10,000,000. (Net)	...	...	10,000,000	...
						Total Program—				
...	**20,089,000**	**...**	**...**	**20,089,000**		**Budgetary**	**17,088,890**	**3,000,110**	**...**	**15,297,002**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
						Canadian Institute for International Peace and Security				
...	5,000,000	...	(5,000,000)	...	(S)	Payments to the Canadian Institute for International Peace and Security				
	...	...	5,000,000	5,000,000		Total annual authorized limit in accordance with Section 29(f) of the Act				
...	5,000,000	...	...	5,000,000		Total	5,000,000	...	...	5,000,000
...	**5,000,000**	**...**	**...**	**5,000,000**		**Total Program—Budgetary**	**5,000,000**	**...**	**...**	**5,000,000**
						Canadian International Development Agency				
...	101,950,000	...	...	101,950,000	25	Operating expenditures				
...	...	...	4,395,296	4,395,296		Transfer from TB Vote 5(1)				
...	...	...	(2,199,999)	(2,199,999)		Transfer to Vote 30				
...	101,950,000	...	2,195,297	104,145,297		Total—Vote 25	103,091,920	1,053,377	...	92,622,894
...	1,789,700,000	...	...	1,789,700,000	30	Grants and contributions				
...	...	1	...	1	30b	Contributions listed in the Estimates—Transfer of $2,199,999 from External Affairs Vote 25				
...	...	1	...	1	30c	Grants listed in the Estimates				
...	...	...	2,199,999	2,199,999		Transfer from Vote 25				
...	1,789,700,000	2	2,199,999	1,791,900,001		Total—Vote 30	1,789,906,967	1,993,034	...	1,981,732,603
...	85,500,000	23,000,000	(35,934)	108,464,066	(S)	Payments to the International Financial Institutions (International Development (Financial Institutions) Assistance Act)	108,464,066	...	...	147,104,467
...	2,000,000	...	(2,000,000)	...	(S)	Payments under the International Centre for Human Rights and Democratic Development Act				
...	...	...	2,000,000	2,000,000		Total annual authorized limit in accordance with Section 28(b) of the Act				
...	2,000,000	...	...	2,000,000		Total	2,000,000	...	...	1,000,000
...	...	...	647,764,022	647,764,022	(S)	Payments under the Forgiveness of Debts (Sub-Saharan Africa) Act	647,764,022	...	...	68,068,291
...	8,051,000	...	...	8,051,000	(S)	Contributions to employee benefit plans	8,051,000	...	...	8,091,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	500,000
...	1,987,201,000	23,000,002	652,123,384	2,662,324,386		Total budgetary	2,659,277,975	3,046,411	...	2,299,119,255

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Financial Institutions				
...	1	...	223,599,999	223,600,000	L35	Issuance of Notes to the International Financial Institution Fund Accounts. (Gross)				
...	...	1	20,399,999	20,400,000	L35c	To increase the value of notes to be issued				
...	1	1	243,999,998	244,000,000		Total—Vote L35	243,944,283	55,717	...	246,644,283
						Inter-American Development Bank				
916,255,517	...	...	(17,677,228)	898,578,289	L55	Authorization to subscribe for 63,692 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = 1.1695$ Cdn. (Gross)	...	...	898,578,289	...
...	7,700,000	...	(694,848)	7,005,152	(S)	Payment	7,005,152	...	...	11,481,741
...	...	1	2,599,999	2,600,000	L40c	Issuance of demand notes not to exceed the equivalent of $2,184,930 US	2,596,000	4,000	...	...
						Caribbean Development Bank				
38,517,775	...	...	(742,900)	37,774,875	L50	Authorization to subscribe for 5,355 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.1695$ Cdn). (Gross)	...	...	37,774,875	...
...	400,000	...	(42,212)	357,788	(S)	Payment	357,788	...	...	1,068,312
						Asian Development Bank				
523,683,502	...	...	(10,100,395)	513,583,107	L36a	Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US $ authority translated at $1 US = 1.1695$ Cdn). (Gross)	...	...	513,583,107	...
...	3,800,000	...	(29,624)	3,770,376	(S)	Payment	3,770,376	...	...	3,770,376
						African Development Bank				
181,449,560	...	...	...	181,449,560	(S)	(L) Subscription to shares of the African Development Bank. Limit 168,000,000 units of account (approximately $240,000,000). (Gross)	...	...	181,449,560	...
477,533,141	...	...	(9,963,100)	467,570,041		(L) Second subscription to shares of the African Development Bank. (US $ authority of $405,333,600 US translated at $1 US= 1.1695$ Cdn= $474,037,645 Cdn)	...	...	467,570,041	...
...	6,100,000	...	(115,249)	5,984,751	(S)	Payment	5,984,751	...	...	6,057,204
...	1	...	6,099,999	6,100,000	L40	Issuance of demand notes not to exceed the equivalent of $5,066,670 US	6,080,004	19,996	...	6,067,844
2,137,439,495	18,000,002	2	213,334,440	2,368,773,939		Total non-budgetary	269,738,354	79,713	2,098,955,872	275,089,760
						Total Program—				
...	**1,987,201,000**	**23,000,002**	**652,123,384**	**2,662,324,386**		**Budgetary**	**2,659,277,975**	**3,046,411**	**...**	**2,299,119,255**
2,137,439,495	**18,000,002**	**2**	**213,334,440**	**2,368,773,939**		**Non-budgetary**	**269,738,354**	**79,713**	**2,098,955,872**	**275,089,760**

						Canadian Secretariat				
...	...	1,487,000	...	1,487,000	42b	Program expenditures	1,029,562	457,438	...	...
...	**...**	**1,487,000**	**...**	**1,487,000**		**Total Program—Budgetary**	**1,029,562**	**457,438**	**...**	**...**
						Export Development Corporation				
...	125,000,000	...	(21,214,893)	103,785,107	(S)	Payments to the Export Development Corporation	103,785,107	...	...	52,333,727
...	...	...	7,059,402	7,059,402	(S)	Administration expenses	7,059,402	...	...	7,182,523
...	125,000,000	...	(14,155,491)	110,844,509		Total budgetary	110,844,509	...	...	59,516,250
803,000,000	...	...	...	803,000,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the Export Development Act, Section 11. Limit $1,500,000,000. (Gross)	75,000,000	...	728,000,000	...
3,838,643,000	...	...	(1,842,412,000)	1,996,231,000		(L) Borrowing of the Corporation pursuant to Sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings. (Net)	...	...	1,996,231,000	(25,000,000)
4,804,792,265	64,000,000	...	(121,167,000)	4,747,625,265		(L) Liability for loans pursuant to Section 31 and limited by Section 32 to $6,000,000,000, accounts administered for Canada. (Net)	109,413,402	...	4,638,211,863	33,483,827
9,446,435,265	64,000,000	...	(1,963,579,000)	7,546,856,265		Total non-budgetary	184,413,402	...	7,362,442,863	8,483,827
						Total Program—				
...	**125,000,000**	**...**	**(14,155,491)**	**110,844,509**		**Budgetary**	**110,844,509**	**...**	**...**	**59,516,250**
9,446,435,265	**64,000,000**	**...**	**(1,963,579,000)**	**7,546,856,265**		**Non-budgetary**	**184,413,402**	**...**	**7,362,442,863**	**8,483,827**
						International Centre for Ocean Development				
...	10,100,000	...	...	10,100,000	45	Payments to the International Centre for Ocean Development	10,100,000	...	...	8,000,000
...	**10,100,000**	**...**	**...**	**10,100,000**		**Total Program—Budgetary**	**10,100,000**	**...**	**...**	**8,000,000**
						International Development Research Centre				
...	108,500,000	...	...	108,500,000	50	Payments to the International Development Research Centre	108,500,000	...	...	114,200,000
...	**108,500,000**	**...**	**...**	**108,500,000**		**Total Program—Budgetary**	**108,500,000**	**...**	**...**	**114,200,000**
						International Joint Commission				
...	4,528,000	...	...	4,528,000	55	Program expenditures				
...	...	78,000	...	78,000	55c	Program expenditures				
...	...	...	294,006	294,006		Transfer from TB Vote 5[1]				
...	4,528,000	78,000	294,006	4,900,006		Total—Vote 55	4,686,455	213,551	...	4,364,945
...	307,000	...	...	307,000	(S)	Contributions to employee benefit plans	307,000	...	...	300,000
...	**4,835,000**	**78,000**	**294,006**	**5,207,006**		**Total Program—Budgetary**	**4,993,455**	**213,551**	**...**	**4,664,945**
						Total Ministry—				
14,697,861	**3,308,433,156**	**79,565,002**	**647,967,726**	**4,050,452,945**		**Budgetary**	**3,988,183,084**	**47,888,824**	**14,381,037**	**3,490,905,739**
11,635,322,611	**112,000,002**	**2**	**(1,756,724,664)**	**9,990,597,951**		**Non-budgetary**	**456,399,252**	**79,713**	**9,534,118,986**	**283,607,082**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Canadian Interests Abroad Program				
								Operating				
...	21,537,800	2,207,000	571,000	...	(3,717)	...	24,312,083	Foreign policy, priorities and coordination	23,985,353	326,730	...	32,780,165
...	39,445,000	1,842,000	424,000	1,449,000	...	...	43,160,000	International trade development	39,327,367	3,832,633	...	32,854,621
...	16,207,000	1,915,000	387,000	(213,000)	...	...	18,296,000	International economic, trade and aid policy	21,225,902	(2,929,902)	...	32,619,519
...	37,163,000	3,645,000	605,000	3,105,000	...	...	44,518,000	Political and international security affairs	45,788,271	(1,270,271)	...	36,624,413
...	9,018,000	349,000	215,000	14,600,000	...	...	24,182,000	Legal, immigration and consular affairs	21,303,374	2,878,626	...	7,363,195
...	19,392,000	2,464,000	280,000	895,000	...	...	23,031,000	Communications and culture	22,919,704	111,296	...	26,433,800
...	458,782,000	14,671,000	5,195,161	(3,609,798)	(474,460)	...	474,563,903	Bilateral relations and operations	459,682,928	14,880,975	...	403,562,156
14,487,061	25,460,000	...	...	(453,691)	958,000	(26,418,000)	14,033,370	Passports	(347,667)	...	14,381,037	(908,603)
...	98,301,000	...	1,350,000	(1,174,202)	...	...	98,476,798	Operational support, human resource planning, and administration	102,916,489	(4,439,691)	...	96,272,640
...	(26,418,000)	...	...	...	...	26,418,000	...	Revenue credited to the vote	...	...	...	...
14,487,061	698,887,800	27,093,000	9,027,161	14,598,309	479,823	...	764,573,154	Total—Operating	736,801,721	13,390,396	14,381,037	667,601,906
								Capital				
...	...	...	...	...	...	...	...	Foreign policy, priorities and coordination	51,592	(51,592)	...	121,001
...	1,670,000	...	...	...	...	...	1,670,000	International trade development	1,140,400	529,600	...	1,690,976
...	225,000	...	...	...	...	...	225,000	International economic, trade and aid policy	132,323	92,677	...	267,391
...	5,164,000	...	...	25,000	...	...	5,189,000	Political and international security affairs	2,637,261	2,551,739	...	1,936,058
...	7,637,000	56,000	...	...	...	...	7,693,000	Legal, immigration and consular affairs	117,826	7,575,174	...	86,274
...	70,000	...	...	...	...	...	70,000	Communications and culture	30,080	39,920	...	45,375
...	109,922,000	3,579,000	...	(15,077,000)	...	...	98,424,000	Bilateral relations and operations	93,640,727	4,783,273	...	105,056,118
...	510,000	...	...	453,691	(510,000)	...	453,691	Passports	453,691	...	...	471,026
...	9,165,000	...	...	...	...	...	9,165,000	Operational support, human resource planning, and administration	11,875,884	(2,710,884)	...	7,071,261
...	134,363,000	3,635,000	...	(14,598,309)	(510,000)	...	122,889,691	Total—Capital	110,079,784	12,809,907	...	116,745,480

								Transfer payments				
...	...	...	...	100,000	...	...	100,000	Foreign policy, priorities and coordination	100,000	...	...	15,000
...	25,640,000	...	...	(3,435,000)	...	...	22,205,000	International trade development	18,004,648	4,200,352	...	20,794,354
...	20,230,000	18,625,000	...	8,098,000	75,961	...	47,028,961	International economic, trade and aid policy	45,934,261	1,094,700	...	17,993,666
...	136,559,775	453,000	...	(9,498,000)	628,344	...	128,143,119	Political and international security affairs	120,270,311	7,872,808	...	125,373,691
...	2,913,250	...	...	...	...	...	2,913,250	Legal, immigration and consular affairs	2,528,841	384,409	...	2,584,968
...	22,618,331	1,470,000	...	(350,000)	...	...	23,738,331	Communications and culture	23,477,905	260,426	...	20,361,872
...	5,755,000	2,340,000	...	5,085,000	...	...	13,180,000	Bilateral relations and operations	12,068,678	1,111,322	...	10,288,853
...	220,000	...	...	...	5,538	...	225,538	Operational support, human resource planning, and administration	225,538	...	...	210,051
...	213,936,356	22,888,000	...	...	709,843	...	237,534,199	Total—Transfer payments	222,610,182	14,924,017	...	197,622,455
								Non-budgetary				
16,619,514	2,000,000	...	...	...	(6,480,104)	...	12,139,410	International economic, trade and aid policy	1,604,954	...	10,534,456	(1,462,827)
24,828,337	28,000,000	...	...	...	...	...	52,828,337	Bilateral relations and operations	642,542	...	52,185,795	1,496,322
41,447,851	30,000,000	...	...	...	(6,480,104)	...	64,967,747	Total—Non-budgetary	2,247,496	...	62,720,251	33,495
								Program Summary				
...	21,537,800	2,207,000	571,000	100,000	(3,717)	...	24,412,083	Foreign policy, priorities and coordination	24,136,945	275,138	...	32,916,166
...	66,755,000	1,842,000	424,000	(1,986,000)	...	...	67,035,000	International trade development	58,472,415	8,562,585	...	55,339,951
								International economic, trade and aid policy—				
...	36,662,000	20,540,000	387,000	7,885,000	75,961	...	65,549,961	Budgetary	67,292,486	(1,742,525)	...	50,880,576
16,619,514	2,000,000	...	...	...	(6,480,104)	...	12,139,410	Non-budgetary	1,604,954	...	10,534,456	(1,462,827)
...	178,886,775	4,098,000	605,000	(6,368,000)	628,344	...	177,850,119	Political and international security affairs	168,695,843	9,154,276	...	163,934,162
...	19,568,250	405,000	215,000	14,600,000	...	...	34,788,250	Legal, immigration and consular affairs	23,950,041	10,838,209	...	10,034,437
...	42,080,331	3,934,000	280,000	545,000	...	...	46,839,331	Communications and culture	46,427,689	411,642	...	46,841,047
								Bilateral relations and operations—				
...	574,459,000	20,590,000	5,195,161	(13,601,798)	(474,460)	...	586,167,903	Budgetary	565,392,333	20,775,570	...	518,907,127
24,828,337	28,000,000	...	...	...	...	...	52,828,337	Non-budgetary	642,542	...	52,185,795	1,496,322
14,487,061	(448,000)	...	...	...	448,000	...	14,487,061	Passports	106,024	...	14,381,037	(437,577)
...	107,686,000	...	1,350,000	(1,174,202)	5,538	...	107,867,336	Operational support, human resource planning, and administration	115,017,911	(7,150,575)	...	103,553,952
								Total Program—				
14,487,061	**1,047,187,156**	**53,616,000**	**9,027,161**	...	**679,666**	...	1,124,997,044	**Budgetary**	1,069,491,687	**41,124,320**	**14,381,037**	**981,969,841**
41,447,851	**30,000,000**	...	...	...	**(6,480,104)**	...	64,967,747	**Non-budgetary**	2,247,496	...	**62,720,251**	**33,495**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								World Exhibitions Program				
...	507,000	1,384,000	...	...	(1,000)	...	1,890,000	Operating	1,844,646	45,354	...	3,127,275
...	14,000	...	...	...	...	...	14,000	Transfer payments	12,360	1,640	...	11,171
...	**521,000**	**1,384,000**	**...**	**...**	**(1,000)**	**...**	**1,904,000**	**Total Program—Budgetary**	**1,857,006**	**46,994**	**...**	**3,138,446**
								Total Department—				
14,487,061	**1,047,708,156**	**55,000,000**	**9,027,161**	**...**	**678,666**	**...**	**1,126,901,044**	**Budgetary**	**1,071,348,693**	**41,171,314**	**14,381,037**	**985,108,287**
41,447,851	**30,000,000**	**...**	**...**	**...**	**(6,480,104)**	**...**	**64,967,747**	**Non-budgetary**	**2,247,496**	**...**	**62,720,251**	**33,495**
								Canadian Commercial Corporation				
...	20,089,000	...	...	...	...	...	20,089,000	Operating	17,088,890	3,000,110	...	15,297,002
10,000,000	...	...	...	...	...	...	10,000,000	Non-budgetary	...	...	10,000,000	...
								Total Program—				
...	**20,089,000**	**...**	**...**	**...**	**...**	**...**	**20,089,000**	**Budgetary**	**17,088,890**	**3,000,110**	**...**	**15,297,002**
10,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
								Canadian Institute for International Peace and Security				
...	5,000,000	...	...	...	...	...	5,000,000	Operating	5,000,000	...	...	5,000,000
...	**5,000,000**	**...**	**...**	**...**	**...**	**...**	**5,000,000**	**Total Program—Budgetary**	**5,000,000**	**...**	**...**	**5,000,000**
								Canadian International Development Agency				
								Operating				
...	44,486,000	...	2,241,601	(5,251,525)	647,764,022	...	689,240,098	National initiatives	688,972,315	267,783	...	105,973,280
...	12,096,000	...	659,294	632,894	...	...	13,388,188	Partnership program	13,214,029	174,159	...	11,322,655
...	52,919,000	...	1,494,401	513,397	...	...	54,926,798	Corporate services	52,935,257	1,991,541	...	46,590,704
...	109,501,000	...	4,395,296	(4,105,234)	647,764,022	...	757,555,084	Total—Operating	755,121,601	2,433,483	...	163,886,639
								Capital				
...	500,000	...	...	1,905,235	...	...	2,405,235	Corporate services	3,785,340	(1,380,105)	...	4,902,562
								Transfer payments				
...	1,135,600,000	...	...	(1,360,753)	...	...	1,134,239,247	National initiatives	1,132,396,610	1,842,637	...	1,298,893,212
...	741,600,000	23,000,002	...	3,560,752	(35,934)	...	768,124,820	Partnership program	767,974,424	150,396	...	831,436,842
...	1,877,200,000	23,000,002	...	2,199,999	(35,934)	...	1,902,364,067	Total—Transfer payments	1,900,371,034	1,993,033	...	2,130,330,054

2,137,439,495	18,000,002	2	...	...	213,334,440	...	2,368,773,939	Non-budgetary Partnership program	269,738,354	79,713	2,098,955,872	275,089,760
								Program Summary				
...	1,180,086,000	...	2,241,601	(6,612,278)	647,764,022	...	1,823,479,345	National initiatives	1,821,368,925	2,110,420	...	1,404,866,492
								Partnership program—				
...	753,696,000	23,000,002	659,294	4,193,646	(35,934)	...	781,513,008	Budgetary	781,188,453	324,555	...	842,759,497
2,137,439,495	18,000,002	2	...	...	213,334,440	...	2,368,773,939	Non-budgetary	269,738,354	79,713	2,098,955,872	275,089,760
...	53,419,000	...	1,494,401	2,418,632	...	...	57,332,033	Corporate services	56,720,597	611,436	...	51,493,266
								Total Program—				
...	**1,987,201,000**	**23,000,002**	**4,395,296**	**...**	**647,728,088**	**...**	**2,662,324,386**	**Budgetary**	**2,659,277,975**	**3,046,411**	**...**	**2,299,119,255**
2,137,439,495	**18,000,002**	**2**	**...**	**...**	**213,334,440**	**...**	**2,368,773,939**	**Non-budgetary**	**269,738,354**	**79,713**	**2,098,955,872**	**275,089,760**
								Canadian Secretariat				
...	...	1,337,000	...	...	...	...	1,337,000	Operating	848,267	488,733	...	...
...	...	150,000	...	...	...	...	150,000	Capital	181,295	(31,295)	...	...
...	**...**	**1,487,000**	**...**	**...**	**...**	**...**	**1,487,000**	**Total Program—Budgetary**	**1,029,562**	**457,438**	**...**	**...**
								Export Development Corporation				
...	125,000,000	...	...	...	(14,155,491)	...	110,844,509	Operating	110,844,509	...	...	59,516,250
9,446,435,265	64,000,000	...	...	...	(1,963,579,000)	...	7,546,856,265	Non-budgetary	184,413,402	...	7,362,442,863	8,483,827
								Total Program—				
...	**125,000,000**	**...**	**...**	**...**	**(14,155,491)**	**...**	**110,844,509**	**Budgetary**	**110,844,509**	**...**	**...**	**59,516,250**
9,446,435,265	**64,000,000**	**...**	**...**	**...**	**(1,963,579,000)**	**...**	**7,546,856,265**	**Non-budgetary**	**184,413,402**	**...**	**7,362,442,863**	**8,483,827**
								International Centre for Ocean Development				
...	10,100,000	...	...	...	...	...	10,100,000	Operating	10,100,000	...	...	8,000,000
...	**10,100,000**	**...**	**...**	**...**	**...**	**...**		**Total Program—Budgetary**	**10,100,000**	**...**	**...**	**8,000,000**
								International Development Research Centre				
								Operating				
...	67,000,000	...	...	...	...	...	67,000,000	Development research	67,000,000	...	...	56,000,000
...	9,300,000	...	...	...	...	...	9,300,000	Research related activities	9,300,000	...	...	7,100,000
...	27,700,000	...	...	...	...	...	27,700,000	Research operational support	27,700,000	...	...	23,000,000
...	9,100,000	...	...	...	...	...	9,100,000	General management	9,100,000	...	...	9,100,000
								Funds available:				
...	(1,500,000)	...	...	...	...	...	(1,500,000)	Income from investments	(1,500,000)	...	...	(500,000)
...	(200,000)	...	...	...	...	...	(200,000)	Other income	(200,000)	...	...	(200,000)
...	(2,900,000)	...	...	...	...	...	(2,900,000)	Utilization of (transfer to) operating surplus	(2,900,000)	...	...	1,200,000
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	18,500,000
...	**108,500,000**	**...**	**...**	**...**	**...**	**...**	**108,500,000**	**Total Program—Budgetary**	**108,500,000**	**...**	**...**	**114,200,000**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								International Joint Commission				
								Operating				
...	735,000	...	...	...	...	...	735,000	Payment of Canada's share of joint studies, surveys and investigations under international references	630,038	104,962	...	931,906
...	2,396,000	78,000	97,849	...	...	...	2,571,849	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	2,337,179	234,670	...	1,893,000
...	1,674,000	...	196,157	...	...	...	1,870,157	Administration	1,924,146	(53,989)	...	1,679,505
...	4,805,000	78,000	294,006	...	...	...	5,177,006	Total—Operating	4,891,363	285,643	...	4,504,411
								Capital				
...	12,000	...	...	...	...	...	12,000	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	46,093	(34,093)	...	62,098
...	18,000	...	...	...	...	...	18,000	Administration	55,999	(37,999)	...	98,436
...	30,000	...	...	...	...	...	30,000	Total—Capital	102,092	(72,092)	...	160,534
								Program Summary				
...	735,000	...	...	...	...	...	735,000	Payment of Canada's share of joint studies, surveys and investigations under international references	630,038	104,962	...	931,906
...	2,408,000	78,000	97,849	...	...	...	2,583,849	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	2,383,272	200,577	...	1,955,098
...	1,692,000	...	196,157	...	...	...	1,888,157	Administration	1,980,145	(91,988)	...	1,777,941
...	**4,835,000**	**78,000**	**294,006**	**...**	**...**	**...**	**5,207,006**	**Total Program—Budgetary**	**4,993,455**	**213,551**	**...**	**4,664,945**
								Total Ministry—				
14,487,061	**3,308,433,156**	**79,565,002**	**13,716,463**	**...**	**634,251,263**	**...**	**4,050,452,945**	**Budgetary**	**3,988,183,084**	**47,888,824**	**14,381,037**	**3,490,905,739**
11,635,322,611	**112,000,002**	**2**	**...**	**...**	**(1,756,724,664)**	**...**	**9,990,597,951**	**Non-budgetary**	**456,399,252**	**79,713**	**9,534,118,986**	**283,607,082**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Canadian Interests Abroad Program				
							Grants				
							International trade development				
...	980,000	...	...	...	...	980,000	Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development	980,000	...	...	975,000
							International economic, trade and aid policy				
...	...	10,000	...	...	...	10,000	Shipping Research Bureau	10,000	...	...	10,000
							Political and international security affairs				
...	100,000	...	...	...	...	100,000	Grant to the Canadian Centre for Arms Control and Disarmament	100,000	...	...	100,000
...	105,000	...	...	...	...	105,000	Grant for financial assistance in the field of disarmament and arms control	105,000	...	...	103,945
...	100	...	...	...	...	100	International Peace Academy	100	...	...	100
...	110,000	100,000	...	...	...	210,000	Grant to the United Nations Association in Canada	210,000	...	...	160,000
...	40,000	...	...	...	...	40,000	United Nations Trust Fund for South Africa	40,000	...	...	40,000
...	30,000	...	...	...	...	30,000	United Nations Voluntary Fund for Victims of Torture	30,000	...	...	30,000
...	385,100	100,000	...	...	...	485,100		485,100	...	...	434,045
							Legal, immigration and consular affairs				
...	12,000	...	...	...	...	12,000	Canadian Council on International Law	12,000	...	...	12,000
...	2,862,250	...	...	...	...	2,862,250	Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	2,498,608	363,642	...	2,527,655

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	16,000	...	...	...	...	16,000	Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	6,699	9,301	...	13,624
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,632
...	2,890,250	...	...	...	...	2,890,250		2,517,307	372,943	...	2,561,911
							Communications and culture				
...	1,000	...	...	...	...	1,000	Atlantic Association of Young Political Leaders	1,000	...	...	1,000
...	7,500	...	...	...	...	7,500	Atlantic Council of Canada	7,500	...	...	7,500
...	45,000	...	...	...	...	45,000	Canadian Institute of International Affairs	45,000	...	...	45,000
...	31,500	...	...	...	...	31,500	Centre québécois de relations internationales de l'Université Laval	31,500	...	...	31,500
...	15,883,707	1,320,000	...	(700,000)	...	16,503,707	Grants in aid of academic relations	16,467,445	36,262	...	15,362,007
...	6,644,624	...	...	...	...	6,644,624	Grants in aid of cultural relations	6,540,460	104,164	...	4,909,865
...	5,000	...	...	...	...	5,000	International Baccalaureat Office	5,000	...	...	5,000
...	22,618,331	1,320,000	...	(700,000)	...	23,238,331		23,097,905	140,426	...	20,361,872
							Bilateral relations and operations				
...	89,000	...	...	...	...	89,000	Centre for Legislative Exchange	89,000	...	...	89,000
...	845,000	290,000	...	...	...	1,135,000	Grant for trade promotion purposes in the Asia-Pacific Region	1,135,000	...	...	765,000
...	130,000	...	...	...	...	130,000	Grant to the Special Voluntary Fund of the Commonwealth Secretariat	91,609	38,391	...	113,087
...	1,000,000	...	...	...	...	1,000,000	Class grant to promote dialogue on South African issues	1,000,000	...	...	637,910
...	...	500,000	...	...	...	500,000	Grants to the International Fund for Ireland	500,000	...	...	500,000
...	...	1,050,000	...	...	...	1,050,000	Grants for the development of Asian cultural awareness and language training	1,050,000	...	...	...
...	...	500,000	...	...	...	500,000	Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,650,000
...	2,064,000	2,340,000	...	...	...	4,404,000		4,365,609	38,391	...	7,254,997
							Operational support, human resource planning, and administration				
...	20,000	...	...	...	...	20,000	Grant to the Foreign Service Community Association	20,000	...	...	11,000

...	200,000	...	...	...	5,538	205,538	(S) Payments under the Diplomatic Service (Special) Superannuation Act	205,538	...	...	199,051
...	220,000	...	...	...	5,538	225,538		225,538	...	...	210,051
...	**29,157,681**	**3,770,000**	**...**	**(700,000)**	**5,538**	32,233,219	**Total—Grants**	**31,681,459**	**551,760**	**...**	**31,807,876**
							Contributions				
							Foreign policy, priorities and coordination				
...	...	...	...	30,000	...	30,000	Institute for Research on Public Policy	30,000	...	...	...
...	...	...	...	70,000	...	70,000	Canada Arab Business Council	70,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	15,000
...	...	...	...	100,000	...	100,000		100,000	...	...	15,000
							International trade development				
...	275,000	...	...	...	...	275,000	Canadian Fur Industry	275,000	...	...	475,000
...	2,910,000	...	...	...	...	2,910,000	Technology Inflow Program Fund [(1)]	1,286,725	1,623,275	...	925,551
...	20,300,000	...	...	(3,450,000)	...	16,850,000	Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	14,302,112	2,547,888	...	17,293,047
...	215,000	...	...	...	...	215,000	Commonwealth Science Council (102,588 Pounds Sterling)	204,311	10,689	...	206,006
...	724,000	...	...	...	...	724,000	International Institute of Applied Systems Analysis	724,000	...	...	724,000
...	236,000	...	...	...	...	236,000	Telecommunications Executive Management Institute of Canada	217,500	18,500	...	180,750
...	...	...	...	15,000	...	15,000	International Business Research Centre	15,000	...	...	15,000
...	24,660,000	...	...	(3,435,000)	...	21,225,000		17,024,648	4,200,352	...	19,819,354
							International economic, trade and aid policy				
...	419,000	...	...	...	...	419,000	Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	418,662	338	...	418,999
...	...	...	...	13,000	...	13,000	Interim arrangement for maintaining the collection and dissemination of information on the International Tin Economy	13,000	...	...	...
...	...	...	...	42,000	...	42,000	Arrangement for market and statistical information on the International Iron Ore Economy	41,999	1	...	...
...	30,000	...	...	...	...	30,000	Quadrangular Forum	30,000	...	...	...
...	368,000	...	...	...	...	368,000	Customs Co-operation Council (11,874,287 Belgian Francs)	281,552	86,448	...	357,835
...	5,535,000	...	...	...	...	5,535,000	International Atomic Energy Agency ($524,486 US and 52,625,456 Austrian Schillings)	5,395,854	139,146	...	5,646,130
...	1,072,000	...	...	...	...	1,072,000	International Energy Agency (5,476,343 French Francs)	615,765	456,235	...	786,884
...	2,607,000	...	...	...	69,931	2,676,931	General Agreement on Tariff and Trade (3,285,199 Swiss Francs)	2,676,931	...	...	2,378,674
...	434,000	...	...	...	...	434,000	Nuclear Energy Agency of the OECD (2,220,359 French Francs)	303,547	130,453	...	362,955

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	8,076,000	...	...	(2,500,000)	...	5,576,000	Organization for Economic Co-operation and Development (41,274,389 French Francs)	5,379,953	196,047	...	6,349,326
...	153,000	...	...	...	...	153,000	Organization for Economic Co-operation and Development Centre for Education and Research (781,243 French Francs)	107,968	45,032	...	137,610
...	1,100,000	...	...	...	...	1,100,000	United Nations Voluntary Fund for the Environment ($889,417 US)	1,100,000	...	...	1,100,000
...	436,000	...	...	...	6,030	442,030	World Intellectual Property Organization (550,000 Swiss Francs)	442,030	...	...	445,253
...	...	...	...	74,000	...	74,000	Montreal Ozone Protocol Secretariat	74,000	...	...	...
...	...	...	...	12,000	...	12,000	Vienna Ozone Convention Secretariat	12,000	...	...	...
...	...	...	...	60,000	...	60,000	Basel Convention on Hazardous Wastes Secretariat	60,000	...	...	...
...	...	...	...	12,000	...	12,000	Intergovernmental Panel on Climat Change Trust Fund	9,000	3,000	...	...
...	...	18,615,000	...	10,385,000	...	29,000,000	Stabilization Fund for Poland	28,962,000	38,000	...	...
...	20,230,000	18,615,000	...	8,098,000	75,961	47,018,961		45,924,261	1,094,700	...	17,983,666
							Political and international security affairs				
...	6,047,000	...	...	...	...	6,047,000	Agency for Cultural and Technical Co-operation in Francophone Countries (30,904,443 French Francs)	6,039,014	7,986	...	6,490,311
...	20,000	...	...	...	...	20,000	Conseil africain et malgache de l'enseignement supérieur (5,230,125 CFA)	20,000	...	...	20,000
...	946,000	...	...	...	...	946,000	Commonwealth Foundation	759,499	186,501	...	945,426
...	2,417,000	...	...	...	...	2,417,000	Commonwealth Secretariat (1,151,483 Pounds Sterling)	2,353,991	63,009	...	2,348,167
...	944,000	...	...	...	...	944,000	Commonwealth Youth Program (450,000 Pounds Sterling)	857,367	86,633	...	983,137
...	750,000	...	...	...	...	750,000	Conference on Confidence and Security Building Measures (8,077,022 Austrian Schillings)	446,967	303,033	...	...
...	750,000	...	...	...	...	750,000	Conventional Stability Talks (8,077,022 Austrian Schillings)	307,223	442,777	...	...
...	550,000	...	...	(525,000)	...	25,000	Defence support assistance to Non-NATO countries	3,172	21,828	...	549,994
...	132,000	...	...	...	...	132,000	Financial assistance in the field of disarmament and arms control	125,250	6,750	...	129,849
...	13,802,000	...	...	(1,500,000)	...	12,302,000	Food and Agriculture Organization ($11,160,000 US)	12,184,758	117,242	...	10,439,049

...	1,288,000	...	...	(100,000)	...	1,188,000	International Civil Aviation Organization ($1,041,054 US)	990,607	197,393	...	1,103,861
...	200,000	...	...	...	...	200,000	International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	70,223	129,777	...	86,535
...	6,790,000	...	...	...	21,472	6,811,472	International Labour Organization ($5,489,884 US)	6,811,472	...	...	7,165,821
...	196,000	...	...	...	9,646	205,646	International Maritime Organization ($158,748 US)	205,646	...	...	196,216
...	3,500,000	...	...	(1,600,000)	...	1,900,000	Comité international des Jeux de la Francophonie	1,718,359	181,641	...	700,000
...	6,311,000	...	...	...	...	6,311,000	North Atlantic Treaty Organization—Cost of civil administration (203,489,608 Belgian Francs)	5,854,474	456,526	...	6,115,656
...	1,620,000	...	...	...	63,968	1,683,968	North Atlantic Treaty Organization—Science programs (52,220,000 Belgian Francs)	1,683,968	...	...	1,697,113
...	...	...	...	75,000	...	75,000	North Atlantic Treaty Organization Democratic Institutions Fellowship Program	75,000	...	...	...
...	4,748,000	...	...	...	...	4,748,000	Pan American Health Organization ($3,839,226 US)	4,506,288	241,712	...	4,689,200
...	4,918,675	...	...	2,000,000	...	6,918,675	Participation in activities of the international French-speaking community	6,889,023	29,652	...	7,815,054
...	130,000	...	...	...	...	130,000	Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	32,739	97,261	...	7,059
...	55,000	...	...	...	...	55,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (14,254,344 CFA)	53,037	1,963	...	55,130
...	35,000	...	...	...	...	35,000	United Nations Fund for Indigenous Populations	...	35,000	...	35,000
...	12,000	...	...	...	...	12,000	United Nations Committee on the Elimination of all Forms of Racial Discrimination ($10,000 US)	8,987	3,013	...	2,910
...	12,000	...	...	...	31,885	43,885	United Nations Convention against Torture and Other Cruel, Inhuman and Degrading Treatment or Punishment	43,885	...	...	261,405
...	9,666,000	...	...	...	369,709	10,035,709	United Nations Educational, Scientific and Cultural Organization ($7,815,327 US)	10,035,709	...	...	8,631,223
...	2,422,000	...	...	...	131,664	2,553,664	United Nations Industrial Development Organization ($1,958,400 US)	2,553,664	...	...	3,086,463
...	6,661,000	...	...	...	...	6,661,000	United Nations Interim Force in Lebanon ($5,385,600 US)	5,179,728	1,481,272	...	7,782,054
...	5,312,000	...	...	...	...	5,312,000	United Nations Iran-Iraq Military Observer Group ($4,295,076 US)	2,872,859	2,439,141	...	2,574,941
...	31,299,000	...	...	(2,500,000)	...	28,799,000	United Nations Organization ($25,307,237 US)	28,413,162	385,838	...	27,478,790
...	1,981,000	...	...	...	...	1,981,000	United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East ($1,601,600 US)	1,369,751	611,249	...	1,295,433

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	12,660,000	...	...	(1,500,000)	...	11,160,000	World Health Organization ($10,236,690 US)	10,975,350	184,650	...	10,152,850
...	10,000,000	...	...	(6,950,000)	...	3,050,000	United Nations Transition Assistance Group (Namibia) ($8,085,610 US)	3,049,961	39	...	11,898,000
...	...	353,000	...	102,000	...	455,000	Contribution to the United Nations for the Angola Verification Mission	326,124	128,876	...	...
...	...	...	...	1,500,000	...	1,500,000	United Nations Observer Group in Central America	1,467,954	32,046	...	...
...	...	...	...	1,500,000	...	1,500,000	United Nations Peacekeeping Fund Cambodia	1,500,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	202,999
...	136,174,675	353,000	...	(9,498,000)	628,344	127,658,019		119,785,211	7,872,808	...	124,939,646
							Legal, immigration and consular affairs				
...	13,000	...	...	...	...	13,000	Permanent Court of Arbitration (23,120 Netherlands guilder)	11,534	1,466	...	13,057
...	10,000	...	...	...	...	10,000	Intergovernment Committee for Migration	...	10,000	...	10,000
...	23,000	...	...	...	...	23,000		11,534	11,466	...	23,057
							Communications and culture				
...	...	150,000	...	...	...	150,000	Information Campaign on the Northwest Atlantic Fishery	30,000	120,000	...	...
...	...	...	...	350,000	...	350,000	Toronto World's Fair Consortium Expo 2000	350,000	...	...	...
...	...	150,000	...	350,000	...	500,000		380,000	120,000	...	...
							Bilateral relations and operations				
...	110,000	...	...	...	...	110,000	Activities related to Pacific Economic Cooperation	110,000	...	...	100,000
...	1,099,000	...	...	...	...	1,099,000	Conference on Security and Co-operation in Europe (11,831,462 Austrian Schillings)	421,017	677,983	...	643,597
...	1,884,000	...	...	...	...	1,884,000	Inter-American Institute for Co-operation on Agriculture ($1,522,995 US)	1,747,217	136,783	...	1,725,770
...	41,000	...	...	...	...	41,000	International Institute of Administrative Sciences (1,335,600 Belgian Francs)	37,115	3,885	...	33,096
...	547,000	...	...	...	...	547,000	Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($442,000 US)	525,450	21,550	...	521,393

...	10,000	...	...	...	...	10,000	Pan American Institute for Geography and History	10,000	...	...	10,000
...	...	...	...	100,000	...	100,000	Canadian Chamber of Commerce for the Pacific Economic Cooperation Conference	100,000	...	...	...
...	...	...	...	50,000	...	50,000	Canadian Council for the Americas	50,000	...	...	...
...	...	...	...	230,000	...	230,000	Contribution under the Japan Science and Technology Fund	230,000	...	...	...
...	...	...	...	120,000	...	120,000	Contributions for technology development with Europe	1,804	118,196	...	...
...	...	...	...	100,000	...	100,000	Asia-Pacific Foundation of Canada for program administration	100,000	...	...	...
...	...	...	...	900,000	...	900,000	Contribution for economic assistance to Poland and Hungary	900,000	...	...	...
...	...	...	...	2,000,000	...	2,000,000	Assistance to Colombia	1,885,467	114,533	...	...
...	...	...	...	1,200,000	...	1,200,000	Organization of American States	1,199,999	1	...	...
...	...	...	...	100,000	...	100,000	Humanitarian assistance to victims of violence in Romania	100,000	...	...	...
...	...	...	...	45,000	...	45,000	Conference Board of Canada for a German-Canadian Symposium	45,000	...	...	...
...	...	...	...	40,000	...	40,000	Montreal World Trade Centre	40,000	...	...	...
...	...	...	...	100,000	...	100,000	North-South Institute for Canada-Latin American Forum	100,000	...	...	...
...	...	...	...	100,000	...	100,000	Canadian Red Cross for victims of train crash in Bashkiria, USSR	100,000	...	...	...
...	3,691,000	...	...	5,085,000	...	8,776,000		7,703,069	1,072,931	...	3,033,856
...	**184,778,675**	**19,118,000**	...	**700,000**	**704,305**	**205,300,980**	**Total—Contributions**	**190,928,723**	**14,372,257**	...	**165,814,579**
							Program Summary by Activity				
...	...	...	...	100,000	...	100,000	Foreign policy, priorities and coordination	100,000	...	...	15,000
...	25,640,000	...	...	(3,435,000)	...	22,205,000	International trade development	18,004,648	4,200,352	...	20,794,354
...	20,230,000	18,625,000	...	8,098,000	75,961	47,028,961	International economic, trade and aid policy	45,934,261	1,094,700	...	17,993,666
...	136,559,775	453,000	...	(9,498,000)	628,344	128,143,119	Political and international security affairs	120,270,311	7,872,808	...	125,373,691
...	2,913,250	...	...	...	...	2,913,250	Legal, immigration and consular affairs	2,528,841	384,409	...	2,584,968
...	22,618,331	1,470,000	...	(350,000)	...	23,738,331	Communications and culture	23,477,905	260,426	...	20,361,872
...	5,755,000	2,340,000	...	5,085,000	...	13,180,000	Bilateral relations and operations	12,068,678	1,111,322	...	10,288,853
...	220,000	...	...	...	5,538	225,538	Operational support, human resource planning, and administration	225,538	...	...	210,051
...	**213,936,356**	**22,888,000**	...	...	**709,843**	**237,534,199**	**Total Program**	**222,610,182**	**14,924,017**	...	**197,622,455**
							World Exhibitions Program				
							Contributions				
...	14,000	...	...	...	...	14,000	Canada's fees for membership in the International Bureau of Expositions	12,360	1,640	...	11,171
...	**14,000**	...	...	...	...	**14,000**	**Total Program**	**12,360**	**1,640**	...	**11,171**
...	**213,950,356**	**22,888,000**	...	...	**709,843**	**237,548,199**	**Total Department**	**222,622,542**	**14,925,657**	...	**197,633,626**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Canadian International Development Agency				
							Grants				
							National initiatives				
...	59,600,000	...	...	...	...	59,600,000	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	59,599,285	715	...	75,218,208
...	13,000,000	...	...	(3,101,500)	...	9,898,500	Development assistance as education and training for individuals and for special program and project expenses directly related thereto	9,879,885	18,615	...	7,261,184
...	...	...	...	...	...		Items not required for the current year		...	...	500,000
...	72,600,000	...	...	(3,101,500)	...	69,498,500		69,479,170	19,330	...	82,979,392
							Partnership program				
...	750,000	...	...	...	...	750,000	Grants to the North-South Institute	750,000	...	...	750,000
...	2,000,000	...	...	...	...	2,000,000	(S) Grants to the International Centre for Human Rights and Democratic Development pursuant to Section 28(b) of the International Centre for Human Rights and Democratic Development Act	2,000,000	...	...	1,000,000
...	154,200,000	...	...	(1,264,000)	...	152,936,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	152,936,000	...	...	162,638,516
...	168,700,000	1	...	2,902,000	...	171,602,001	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	171,601,784	217		188,394,940

...	33,250,000	...	...	(10,300,000)	...	22,950,000	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto	22,942,217	7,783	...	...
...	13,000,000	...	...	(18,500)	...	12,981,500	Grants to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	12,981,500	...	...	...
...	371,900,000	1	...	(8,680,500)	...	363,219,501		363,211,501	8,000	...	352,783,456
...	**444,500,000**	**1**	**...**	**(11,782,000)**	**...**	**432,718,001**	**Total—Grants**	**432,690,671**	**27,330**	**...**	**435,762,848**
							Contributions				
							National initiatives				
...	865,600,000	...	...	(1,558,412)	...	864,041,588	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, and to provincial governments, their organizations and agencies in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	862,233,985	1,807,603	...	972,696,764
...	197,300,000	...	...	790,159	...	198,090,159	Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	198,074,455	15,704	...	243,117,056
...	100,000	...	...	2,509,000	...	2,609,000	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	2,609,000	...	...	100,000
...	1,063,000,000	...	...	1,740,747	...	1,064,740,747		1,062,917,440	1,823,307	...	1,215,913,820

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Partnership program				
...	208,000,000	1	...	12,677,252	...	220,677,253	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto	220,616,644	60,609	...	242,948,264
...	8,300,000	...	...	1,068,500	...	9,368,500	Contributions to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	9,368,118	382	...	22,781,738
...	61,100,000	...	...	(2,152,500)	...	58,947,500	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	58,918,252	29,248	...	60,555,615
...	4,000,000	...	...	(962,000)	...	3,038,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	3,015,756	22,244	...	2,747,239
...	100,000	...	...	1,900,000	...	2,000,000	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	1,970,500	29,500	...	...
...	2,700,000	...	...	(290,000)	...	2,410,000	Contribution to the Inter-American Development Bank	2,409,587	413	...	2,516,063
...	284,200,000	1	...	12,241,252	...	296,441,253		296,298,857	142,396	...	331,548,919
...	**1,347,200,000**	**1**	...	**13,981,999**	...	**1,361,182,000**	**Total—Contributions**	**1,359,216,297**	**1,965,703**	...	**1,547,462,739**

							Other transfer payments				
							Partnership program				
...	85,500,000	23,000,000	...	...	(35,934)	108,464,066	(S) Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Assistance Act	108,464,066	...	...	147,104,467
...	**85,500,000**	**23,000,000**	...	...	**(35,934)**	**108,464,066**	**Total—Other transfer payments**	**108,464,066**	...	...	**147,104,467**
							Program Summary by Activity				
...	1,135,600,000	...	...	(1,360,753)	...	1,134,239,247	National initiatives	1,132,396,610	1,842,637	...	1,298,893,212
...	741,600,000	23,000,002	...	3,560,752	(35,934)	768,124,820	Partnership program	767,974,424	150,396	...	831,436,842
...	**1,877,200,000**	**23,000,002**	...	**2,199,999**	**(35,934)**	**1,902,364,067**	**Total Program**	**1,900,371,034**	**1,993,033**	...	**2,130,330,054**
...	**2,091,100,356**	**45,888,002**	...	**2,199,999**	**673,909**	**2,139,912,266**	**Total Ministry**	**2,122,993,576**	**16,918,690**	...	**2,327,963,680**

(S) Statutory transfer payment.

[1] Previously shown as the International Collaboration Assistance Fund.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passports			
Passport fees	26,418,000	30,188,241	27,901,965
Total Program—Budgetary	**26,418,000**	**30,188,241**	**27,901,965**
Total Department—Budgetary	**26,418,000**	**30,188,241**	**27,901,965**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Loan repayments. (Net)	64,000,000	(184,413,402)	(8,483,827)
Total Program—Budgetary	**64,000,000**	**(184,413,402)**	**(8,483,827)**
Total Ministry—			
Budgetary	**26,418,000**	**30,188,241**	**27,901,965**
Non-budgetary	**64,000,000**	**(184,413,402)**	**(8,483,827)**

Revenue

	Current year	Previous year
	$	$
Department		
Canadian Interests Abroad Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Rubber buffer stock	1,292,312	...
Dividends paid by Canadian Commercial Corporation	865,400	...
Personnel posted abroad	812,135	637,155
	2,969,847	637,155
Refunds of previous years' expenditure—		
Accountable advances	1,082,254	980,508
Canada's share of unexpended balances of prior year assessed contributions to international organizations	12,307	386,936
Program for Export Market Development—		
Contributions	3,269,888	3,060,944
Sundries	2,365,702	3,143,301
Adjustments to Payables at Year End (PAYE)	11,690,183	2,466,382
	18,420,334	10,038,071
Privileges, licences and permits—		
Import/export permits	3,508,671	1,648,493
Rental of staff accommodations	15,934,289	14,868,240
Rental of Crown-held automobiles and commuting transportation charges	286,965	371,490
Visa cost recoveries	6,791,110	6,791,723
Office accommodation and services provided to provincial governments	399,815	48,710
Revenue from Recreational Hardship Support Program	162,020	79,381
Sundries	18,567	93,828
	27,101,437	23,901,865
Services and service fees—		
Consular services	389,991	254,174
Sundries	3,572	2,394
	393,563	256,568
Proceeds from sales	320,395	131,058
Other non-tax revenue—		
Services rendered on behalf of Passport Office	4,447,460	4,559,225
Fairs and missions	1,475,236	1,234,085
Sundries	3,800,368	576,100
	9,723,064	6,369,410
Total Department	**58,928,640**	**41,334,127**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Canadian International Development Agency		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Developing countries—International development assistance	2,174,282	6,549,706
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	4,602,216	4,319,626
Adjustments to Payables at Year End (PAYE)	272,441	155,200
	4,874,657	4,474,826
Services and service fees—		
Services and commitment charges on loans to developing countries	146,483	311,901
Other non-tax revenue	323,520	309,422
Total Program	7,518,942	**11,645,855**
Export Development Corporation		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Export Development Corporation	2,746,650	2,094,973
Development of export trade (National governments including developing countries)	34,403,496	27,120,776
Development of export trade (Miscellaneous)	1,178,073	2,631,431
	38,328,219	31,847,180
Other non-tax revenue	13,882,668	31,380,189
Total Program	52,210,887	**63,227,369**

	Current year	Previous year
	$	$
International Joint Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,969	23
Adjustments to Payables at Year End (PAYE)	6,351	...
	8,320	23
Other non-tax revenue—		
United States share of expenses of the regional office—Windsor	444,362	1,027,330
Receipt from other departments	1,562	...
	445,924	1,027,330
Total Program	**454,244**	**1,027,353**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	43,472,348	**39,034,041**
Refunds of previous years' expenditure	23,303,311	**14,512,920**
Privileges, licences and permits	27,101,437	**23,901,865**
Services and service fees	540,046	**568,469**
Proceeds from sales	320,395	**131,058**
Other non-tax revenue	24,375,176	**39,086,351**
Total Ministry	**119,112,713**	**117,234,704**

(1) Interest unless otherwise indicated.

SECTION 10

1989-90
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Canada Deposit Insurance
Corporation
Canadian International Trade
Tribunal
Office of the Superintendent of
Financial Institutions
Privatization and Regulatory Affairs

CONTENTS

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Program objectives and activity descriptions	10.2
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Transfer payments	10.11
Details of amounts credited to the vote	10.13
Revenue	10.14

Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and Economic Policies

The development of policies and provision of advice pertaining to the financial and economic aspects of:

- the domestic and international economic situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations; and
- tariffs, international trade, development assistance and international financial relations.

Domestic Coinage

The provision of funds for the production of domestic coinage.

International Financial Organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest Costs

The provision of funds for interest costs on: unmatured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and Issuing Costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal Transfer Payments

The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, the Public Utilities Income Tax Transfer Act, and other statutory authority.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund and a non-budgetary payment in respect of a toll bridge across the harbour at Saint John, New Brunswick.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative Auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and recommendations on matters affecting Canada's commerce and international trade as directed, and to decide on taxpayers' appeals from Government customs and excise tax assessments.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receiving of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- references under the Canadian International Trade Tribunal Act by the Governor in Council on any economic, trade or commercial matter, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter;
- serious injury complaints by Canadian goods producers under the CITT Act;
- appeals from decisions by the Government, in particular the Minister or the Deputy Minister of National Revenue, Customs and Excise under the Customs Act, the Excise Tax Act and the Special Import Measures Act; and
- in response to other acts of Parliament or related regulations including references, injury inquiries, public interest determinations, reviews and importer rulings of anti-dumping and countervailing duty cases under the Special Import Measures Act.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial Institutions Supervision and Actuarial Services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Privatization and Regulatory Affairs

Objective

To see to the coordinated and orderly diverstiture of corporate holdings which do not fulfill a public policy purpose and to promote improved public access to and involvement with the regulatory process.

Activity Description

Privatization and Regulatory Affairs

The provision of advice and support to the responsible Minister on all matters concerning the effective discharge of this mandate; design and implementation of public information programs; provision of communication and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Financial and Economic Policies Program				
...	52,531,000	...	...	52,531,000	1	Program expenditures				
...	...	31,581,500	...	31,581,500	1c	Program expenditures				
...	...	...	2,345,000	2,345,000		Transfer from TB Vote 5 (1)				
...	52,531,000	31,581,500	2,345,000	86,457,500		Total—Vote 1	85,431,062	1,026,438	...	48,874,788
...	47,800	...	400	48,200	(S)	Minister of Finance—Salary and motor car allowance	48,200	...	...	46,825
...	166,000,000	150,000,000	20,000,000	336,000,000	(S)	Payments to International Development Association (Bretton Woods and Related Agreements Act)	336,000,000	...	...	286,314,000
...	4,300,000	...	(4,300,000)	...	(S)	Payments to International Monetary Fund's Enhanced Structural Adjusment Facility	...	...	...	2,009,534
...	49,000,000	26,000,000	(2,346,198)	72,653,802	(S)	Purchase of domestic coinage	72,653,802	...	...	78,198,950
...	...	...	4,650,673	4,650,673	(S)	Premium and discount on exchange	4,650,673	...	...	43,813,039
...	...	...	337,397	337,397	(S)	Payment of liabilities previously transferred to revenue	337,397	...	...	66,176
...	...	...	3,784,948	3,784,948	(S)	Refunds of amounts credited to revenue in previous years	3,784,948	...	...	1,211,948
...	5,363,000	...	...	5,363,000	(S)	Contributions to employee benefit plans	5,363,000	...	...	5,805,000
...	277,241,800	207,581,500	24,472,220	509,295,520		Total budgetary	508,269,082	1,026,438	...	466,340,260
...	1	...	200,599,999	200,600,000	L10	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $200,600,000 to the International Development Association. (Gross)	200,560,000	40,000	...	232,400,000
535,979,639	52,800,000	...	(52,800,000)	535,979,639	(S)	(L) Loans to the International Monetary Fund pursuant to the Bretton Woods and Related Agreements Act, 8.1 (1). Limit $550,000,000. (Gross)	33,761,344	...	502,218,295	14,020,361
2,853,605,710	...	...	(55,038,098)	2,798,567,612	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the Bretton Woods and Related Agreements Act. Limit $2,627,671,570 US. (US $ authority translated at $1 US = 1.1695 $ Cdn). (Gross)	...	...	2,798,567,612	10,002,980
...	17,700,000	...	...	17,700,000	(S)	(L) Payments to the International Bank for Reconstruction and Development	16,115,858	1,584,142	...	...

...	18,500,000	...	...	18,500,000	L5	a) Payments. Limit $14,800,000 US	18,500,000	...	...	...
...	6,300,000	...	...	6,300,000		b) Payment estimated at $6,300,000 to the International Finance Corporation. Limit $4,900,000 US	4,662,439	1,637,561	...	5,920,415
3,825,695	...	...	(73,787)	3,751,908	(S)	(L) Initial subscription to the Multilateral Investment Guarantee Agency pursuant to the Bretton Woods and Related Agreements Act, Section 6.1. Limit $3,208,130 US (US $ authority translated at $1 US = 1.1695 $ Cdn). (Gross)	...	...	3,751,908	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,863,230
3,393,411,044	95,300,001	...	92,688,114	3,581,399,159		Total non-budgetary	273,599,641	3,261,703	3,304,537,815	266,206,986
						Total Program—				
...	**277,241,800**	**207,581,500**	**24,472,220**	**509,295,520**		**Budgetary**	**508,269,082**	**1,026,438**	**...**	**466,340,260**
3,393,411,044	**95,300,001**	**...**	**92,688,114**	**3,581,399,159**		**Non-budgetary**	**273,599,641**	**3,261,703**	**3,304,537,815**	**266,206,986**
						Public Debt Program				
...	39,400,000,000	...	(462,743,351)	38,937,256,649	(S)	Interest and other costs (Financial Administration Act)	38,937,256,649	...	...	33,216,480,023
...	**39,400,000,000**	**...**	**(462,743,351)**	**38,937,256,649**		**Total Program—Budgetary**	**38,937,256,649**	**...**	**...**	**33,216,480,023**
						Fiscal Transfer Payments Program				
...	6,981,000,000	874,000,000	(6,331,484)	7,848,668,516	(S)	Payments to provincial governments under the Constitution Acts, 1867-1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority	7,848,668,516	...	...	6,997,125,244
...	338,000,000	(64,000,000)	5,531,927	279,531,927	(S)	Payments to the provinces under the Public Utilities Income Tax Transfer Act	279,531,927	...	...	301,257,691
...	**7,319,000,000**	**810,000,000**	**(799,557)**	**8,128,200,443**		**Total Program—Budgetary**	**8,128,200,443**	**...**	**...**	**7,298,382,935**
						Special Program				
...	30,000	...	...	30,000	15	Foreign Claims Fund	3,400	26,600	...	13,500
...	...	35,000	...	35,000	17c	Payment to the Investor's Indemnity Account	35,000	...	...	...
...	...	1	...	1	18c	To provide a guarantee to the Mortgage Insurance Company of Canada of an amount not exceeding $160,000,000 relating to 90% of the estimated net losses of lenders	...	1	...	...
71,704,684	...	...	...	71,704,684	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the Financial Institutions Depositors Compensation Act	200,976	...	71,503,708	2,617,989
71,704,684	30,000	35,001	...	71,769,685		Total budgetary	239,376	26,601	71,503,708	2,631,489

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act. Limit $75,000,000. (Gross)	...	...	2,000,000	...
...	750,000	...	...	750,000	L20	Advances to the St. John Harbour Bridge Authority. (Net)	398,868	351,132	...	222,645
2,000,000	750,000	...	...	2,750,000		Total non-budgetary	398,868	351,132	2,000,000	222,645
						Total Program—				
71,704,684	**30,000**	**35,001**	...	**71,769,685**		**Budgetary**	**239,376**	**26,601**	**71,503,708**	**2,631,489**
2,000,000	**750,000**	...	...	**2,750,000**		**Non-budgetary**	**398,868**	**351,132**	**2,000,000**	**222,645**
						Total Department—				
71,704,684	**46,996,271,800**	**1,017,616,501**	**(439,070,688)**	**47,646,522,297**		**Budgetary**	**47,573,965,550**	**1,053,039**	**71,503,708**	**40,983,834,707**
3,395,411,044	**96,050,001**	...	**92,688,114**	**3,584,149,159**		**Non-budgetary**	**273,998,509**	**3,612,835**	**3,306,537,815**	**266,429,631**
						Auditor General				
...	45,918,000	...	...	45,918,000	25	Program expenditures				
...	...	1,756,000	...	1,756,000	25c	Program expenditures				
...	45,918,000	1,756,000	...	47,674,000		Total—Vote 25	47,607,731	66,269	...	43,624,410
...	157,000	...	1,364	158,364	(S)	Salary of the Auditor General	158,364	...	...	151,740
...	4,848,000	...	...	4,848,000	(S)	Contributions to employee benefit plans	4,848,000	...	...	4,665,000
...	**50,923,000**	**1,756,000**	**1,364**	**52,680,364**		**Total Program—Budgetary**	**52,614,095**	**66,269**	...	**48,441,150**
						Canada Deposit Insurance Corporation				
1,305,000,000	...	...	...	1,305,000,000	(S)	(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, Section 37 as amended. Limit $3,000,000,000. (Net)	(320,000,000)	...	1,625,000,000	361,335,617
1,305,000,000	...	...	...	**1,305,000,000**		**Total Program—Non-budgetary**	**(320,000,000)**	...	**1,625,000,000**	**361,335,617**
						Canadian International Trade Tribunal(2)(3)				
...	6,097,000	...	...	6,097,000	30	Program expenditures				
...	...	2,615,000	...	2,615,000	30b	Program expenditures				
...	...	...	1,066,757	1,066,757		Transfer from TB Vote 5(1)				
...	6,097,000	2,615,000	1,066,757	9,778,757		Total—Vote 30	8,961,132	817,625	...	6,952,081
...	747,000	...	...	747,000	(S)	Contributions to employee benefit plans	747,000	...	...	604,000
...	**6,844,000**	**2,615,000**	**1,066,757**	**10,525,757**		**Total Program—Budgetary**	**9,708,132**	**817,625**	...	**7,556,081**(2)

						Office of the Superintendent of Financial Institutions				
...	2,757,000	...	...	2,757,000	35	Program expenditures	2,714,784	42,216	...	1,497,845
...	...	...	382,120	382,120	(S)	Civil service insurance actuarial liability adjustment	382,120	...	...	448,632
41,451,919	...	...	...	41,451,919	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to Sections 16 and 17 of the Office of the Superintendent of Financial Institutions Act Total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	3,152,236	...	38,299,683	(1,451,919)
41,451,919	**2,757,000**	...	**382,120**	**44,591,039**		**Total Program—Budgetary**	**6,249,140**	**42,216**	**38,299,683**	**494,558**
						Privatization and Regulatory Affairs[4]				
...	9,266,000	...	...	9,266,000	40	Program expenditures	7,895,743	1,370,257	...	6,960,117
...	658,000	...	...	658,000	(S)	Contributions to employee benefit plans	658,000	...	...	683,000
...	9,924,000	...	...	9,924,000		Total budgetary	8,553,743	1,370,257	...	7,643,117
222,567,000	...	...	(54,219,000)	168,348,000	L35e	Total borrowing of Eldorado Nuclear Limited. Limit $700,000,000. (Net)	...	...	168,348,000	...
4,500,000	...	...	...	4,500,000	(S)	(L) Payments to Teleglobe Canada pursuant to the Canadian Overseas Telecommunications Corporation Act, Section 16. Limit $4,500,000. (Gross)	...	...	4,500,000	...
227,067,000	...	...	(54,219,000)	172,848,000		Total non-budgetary	...	...	172,848,000	...
						Air Canada[4]				
...	...	...	420,991,000	420,991,000	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 13. Authorized capital limit $750,000,000. (Gross)	...	...	420,991,000	...
...	...	...	620,077,299	620,077,299	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 19. Limit $750,000,000. (Net)	(25,388,563)	...	645,465,862	(23,645,003)
...	...	...	1,041,068,299	1,041,068,299		Total non-budgetary	(25,388,563)	...	1,066,456,862	(23,645,003)
						Total Privatization and Regulatory Affairs—				
...	**9,924,000**	...	...	**9,924,000**		**Budgetary**	**8,553,743**	**1,370,257**	...	**7,643,117**
227,067,000	...	...	**986,849,299**	**1,213,916,299**		**Non-budgetary**	**(25,388,563)**	...	**1,239,304,862**	**(23,645,003)[4]**
						Total Ministry—				
113,156,003	**47,066,719,000**	**1,021,987,501**	**(437,620,447)**	**47,764,243,457**		**Budgetary**	**47,651,090,660**	**3,349,406**	**109,803,391**	**41,047,969,613[2]**
4,927,478,044	**96,050,001**	...	**1,079,537,413**	**6,103,065,458**		**Non-budgetary**	**(71,390,054)**	**3,612,835**	**6,170,842,677**	**604,120,245[4]**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5--Government contingencies.

[2] During the year, certain responsibilities (Textile and Clothing Board) of the former Regional Industrial Expansion have been transferred to this Program. Therefore, the previous year's expenditure has been restated by $838,507.

[3] During the year, Canadian Import Tribunal Program and Tariff Board have been transferred to this Program.

[4] During the year, Air Canada was transferred from Transport to this Program. Therefore, the previous year's expenditure has been restated by ($23,645,003).

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Financial and Economic Policies Program				
								Operating				
...	36,059,000	1,233,000	1,605,387	...	...	...	38,897,387	**Financial and economic policies**	35,165,576	3,731,811	...	34,338,910
...	49,000,000	26,000,000	...	...	(2,346,198)	...	72,653,802	**Domestic coinage**	72,653,802	...	...	78,198,950
...	26,639,800	22,823,500	739,613	...	8,773,418	(5,655,000)	53,321,331	**Administration**	53,324,031	(2,700)	...	62,558,594
...	(5,655,000)	...	...	...	...	5,655,000	...	**Revenue credited to the vote**	...	...	...	...
...	106,043,800	50,056,500	2,345,000	...	6,427,220	...	164,872,520	**Total—Operating**	161,143,409	3,729,111	...	175,096,454
								Capital				
...	...	...	...	...	...	...	...	**Financial and economic policies**	471,820	(471,820)	...	1,705,448
...	898,000	7,525,000	...	...	...	...	8,423,000	**Administration**	10,653,853	(2,230,853)	...	1,214,824
...	898,000	7,525,000	...	...	...	...	8,423,000	**Total—Capital**	11,125,673	(2,702,673)	...	2,920,272
								Transfer payments				
...	170,300,000	150,000,000	...	...	15,700,000	...	336,000,000	**International financial organizations**	336,000,000	...	...	288,323,534
								Non-budgetary				
3,393,411,044	95,300,001	...	...	200,599,999	(107,911,885)	...	3,581,399,159	**International financial organizations**	273,599,641	3,261,703	3,304,537,815	266,206,986
								Program Summary				
...	36,059,000	1,233,000	1,605,387	...	...	...	38,897,387	Financial and economic policies	35,637,396	3,259,991	...	36,044,358
...	49,000,000	26,000,000	...	...	(2,346,198)	...	72,653,802	Domestic coinage	72,653,802	...	...	78,198,950
								International financial organizations—				
...	170,300,000	150,000,000	...	...	15,700,000	...	336,000,000	Budgetary	336,000,000	...	...	288,323,534
3,393,411,044	95,300,001	...	...	200,599,999	(107,911,885)	...	3,581,399,159	Non-budgetary	273,599,641	3,261,703	3,304,537,815	266,206,986
...	21,882,800	30,348,500	739,613	...	8,773,418	...	61,744,331	Administration	63,977,884	(2,233,553)	...	63,773,418
								Total Program—				
...	**277,241,800**	**207,581,500**	**2,345,000**	...	**22,127,220**	...	**509,295,520**	**Budgetary**	**508,269,082**	**1,026,438**	...	**466,340,260**
3,393,411,044	**95,300,001**	...	...	**200,599,999**	**(107,911,885)**	...	**3,581,399,159**	**Non-budgetary**	**273,599,641**	**3,261,703**	**3,304,537,815**	**266,206,986**

								Public Debt Program				
								Operating				
...	39,060,000,000	...	...	...	(452,137,799)	...	38,607,862,201	Interest costs	38,607,862,201	...	...	32,918,947,339
...	340,000,000	...	...	...	(10,605,552)	...	329,394,448	Servicing and issuing costs	329,394,448	...	...	297,532,684
...	**39,400,000,000**	**...**	**...**	**...**	**(462,743,351)**	**...**	**38,937,256,649**	**Total Program— Budgetary**	**38,937,256,649**	**...**	**...**	**33,216,480,023**
								Fiscal Transfer Payments Program				
...	7,319,000,000	810,000,000	...	...	(799,557)	...	8,128,200,443	Transfer payments	8,128,200,443	...	...	7,298,382,935
...	**7,319,000,000**	**810,000,000**	**...**	**...**	**(799,557)**	**...**	**8,128,200,443**	**Total Program— Budgetary**	**8,128,200,443**	**...**	**...**	**7,298,382,935**
								Special Program				
71,704,684	30,000	35,001	...	...	...	...	71,769,685	Operating	239,376	26,601	71,503,708	2,631,489
2,000,000	750,000	...	...	...	...	...	2,750,000	Non-budgetary	398,868	351,132	2,000,000	222,645
								Total Program—				
71,704,684	**30,000**	**35,001**	**...**	**...**	**...**	**...**	**71,769,685**	**Budgetary**	**239,376**	**26,601**	**71,503,708**	**2,631,489**
2,000,000	**750,000**	**...**	**...**	**...**	**...**	**...**	**2,750,000**	**Non-budgetary**	**398,868**	**351,132**	**2,000,000**	**222,645**
								Total Department—				
71,704,684	**46,996,271,800**	**1,017,616,501**	**2,345,000**	**...**	**(441,415,688)**	**...**	**47,646,522,297**	**Budgetary**	**47,573,965,550**	**1,053,039**	**71,503,708**	**40,983,834,707**
3,395,411,044	**96,050,001**	**...**	**...**	**200,599,999**	**(107,911,885)**	**...**	**3,584,149,159**	**Non-budgetary**	**273,998,509**	**3,612,835**	**3,306,537,815**	**266,429,631**
								Auditor General				
								Operating				
...	47,937,000	1,752,000	...	...	1,364	...	49,690,364	Legislative auditing	49,792,810	(102,446)	...	45,477,642
								Capital				
...	2,498,000	4,000	...	...	...	...	2,502,000	Legislative auditing	2,340,193	161,807	...	2,492,928
								Transfer payments				
...	488,000	...	...	...	...	...	488,000	Legislative auditing	481,092	6,908	...	470,580
...	**50,923,000**	**1,756,000**	**...**	**...**	**1,364**	**...**	**52,680,364**	**Total Program—Budgetary**	**52,614,095**	**66,269**	**...**	**48,441,150**
								Canada Deposit Insurance Corporation				
1,305,000,000	...	...	...	...	...	...	1,305,000,000	Non-budgetary	(320,000,000)	...	1,625,000,000	361,335,617
1,305,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**1,305,000,000**	**Total Program— Non-budgetary**	**(320,000,000)**	**...**	**1,625,000,000**	**361,335,617**
								Canadian International Trade Tribunal[(1)(2)]				
...	6,832,000	2,615,000	1,066,757	...	...	...	10,513,757	Operating	8,851,809	1,661,948	...	7,426,160
...	12,000	...	...	...	...	...	12,000	Capital	856,323	(844,323)	...	129,921
...	**6,844,000**	**2,615,000**	**1,066,757**	**...**	**...**	**...**	**10,525,757**	**Total Program—Budgetary**	**9,708,132**	**817,625**	**...**	**7,556,081**[(1)]
								Office of the Superintendent of Financial Institutions				
								Operating				
42,383,062	35,693,000	...	...	...	...	(33,322,000)	44,754,062	Financial institutions supervision and actuarial services	5,237,089	42,216	39,474,757	(1,335,217)

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	382,120	...	382,120	Civil service insurance actuarial liability adjustment	382,120	...	...	448,632
...	(33,322,000)	...	...	...	...	33,322,000	...	Revenue credited to the vote	...	...	...	...
42,383,062	2,371,000	...	...	...	382,120	...	45,136,182	Total—Operating	5,619,209	42,216	39,474,757	(886,585)
								Capital				
(931,143)	386,000	...	...	...	...	...	(545,143)	Financial institutions supervision and actuarial services	629,931	...	(1,175,074)	1,381,143
								Program Summary				
41,451,919	2,757,000	...	...	...	...	...	44,208,919	Financial institutions supervision and actuarial services	5,867,020	42,216	38,299,683	45,926
...	...	...	...	...	382,120	...	382,120	Civil service insurance actuarial liability adjustment	382,120	...	...	448,632
41,451,919	**2,757,000**	...	...	...	**382,120**	...	44,591,039	**Total Program—Budgetary**	6,249,140	**42,216**	**38,299,683**	**494,558**
								Privatization and Regulatory Affairs[2]				
...	9,604,000	...	...	...	...	...	9,604,000	Operating	8,446,616	1,157,384	...	7,377,711
...	320,000	...	...	...	...	...	320,000	Capital	107,127	212,873	...	215,406
...	...	...	...	...	...	...	...	Transfer payments	...	...	...	50,000
227,067,000	...	...	1,041,068,299	...	(54,219,000)	...	1,213,916,299	Non-budgetary	(25,388,563)	...	1,239,304,862	(23,645,003)
								Total Program—				
...	**9,924,000**	...	...	...	...	...	9,924,000	**Budgetary**	8,553,743	**1,370,257**	...	**7,643,117**
227,067,000	...	...	**1,041,068,299**	...	**(54,219,000)**	...	1,213,916,299	**Non-budgetary**	(25,388,563)	...	**1,239,304,862**	**(23,645,003)**[3]
								Total Ministry—				
113,156,683	**47,066,719,800**	**1,021,987,501**	**3,411,757**	...	**(441,032,204)**	...	**47,764,243,457**	**Budgetary**	**47,651,090,660**	**3,349,406**	**109,803,391**	**41,047,969,613**[1]
4,927,478,044	**96,050,001**	...	**1,041,068,299**	**200,599,999**	**(162,130,885)**	...	**6,103,065,458**	**Non-budgetary**	**(71,390,054)**	**3,612,835**	**6,170,842,677**	**604,120,245**[3]

[1] During the year, certain responsibilities (Textile and Clothing Board) of the former Regional Industrial Expansion have been transferred to this Program. Therefore, the previous year's expenditure has been restated by $838,507.

[2] During the year, Canadian Import Tribunal Program and Tariff Board have been transferred to this Program.

[3] During the year, Air Canada was transferred from Transport to this Program. Therefore, the previous year's expenditure has been restated by ($23,645,003).

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Financial and Economic Policies Program				
							Other transfer payments				
							International financial organizations				
...	166,000,000	150,000,000	...	...	20,000,000	336,000,000	(S) Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act	336,000,000	...	...	286,314,000
...	4,300,000	...	...	...	(4,300,000)	...	(S) Payments to International Monetary Fund's enhanced structural adjustment facility	...	...	...	2,009,534
...	**170,300,000**	**150,000,000**	**...**	**...**	**15,700,000**	**336,000,000**	**Total Program**	**336,000,000**	**...**	**...**	**288,323,534**
							Fiscal Transfer Payments Program				
							Other transfer payments				
...	36,000,000	...	...	...	(106,723)	35,893,277	Statutory subsidies	35,893,277	...	...	35,870,200
...	7,295,000,000	866,000,000	...	...	(5,930,000)	8,155,070,000	Fiscal equalization	8,155,070,000	...	...	7,371,674,000
...	338,000,000	(64,000,000)	...	...	5,531,927	279,531,927	Public utilities income tax transfer	279,531,927	...	...	301,257,691
...	(350,000,000)	8,000,000	...	...	(294,761)	(342,294,761)	Youth allowances recovery	(342,294,761)	...	...	(328,246,956)
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	(82,172,000)
...	**7,319,000,000**	**810,000,000**	**...**	**...**	**(799,557)**	**8,128,200,443**	**Total Program**	**8,128,200,443**	**...**	**...**	**7,298,382,935**
...	**7,489,300,000**	**960,000,000**	**...**	**...**	**14,900,443**	**8,464,200,443**	**Total Department**	**8,464,200,443**	**...**	**...**	**7,586,706,469**
							Auditor General				
							Grants				
							Legislative auditing				
...	5,000	...	...	...	...	5,000	International Organization of Supreme Audit Institutions	3,570	1,430	...	3,720
...	**5,000**	**...**	**...**	**...**	**...**	**5,000**	**Total—Grants**	**3,570**	**1,430**	**...**	**3,720**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Legislative auditing				
...	483,000	...	...	...	...	483,000	Canadian Comprehensive Auditing Foundation	477,522	5,478	...	466,860
...	**483,000**	...	...	...	...	**483,000**	**Total—Contributions**	**477,522**	**5,478**	...	**466,860**
...	**488,000**	...	...	...	...	**488,000**	**Total Program**	**481,092**	**6,908**	...	**470,580**
							Privatization and Regulatory Affairs				
							Contributions				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	...	...	...	...	...	...	**Total Program**	...	...	...	**50,000**
...	**7,489,788,000**	**960,000,000**	...	...	**14,900,443**	**8,464,688,443**	**Total Ministry**	**8,464,681,535**	**6,908**	...	**7,587,227,049**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Financial and Economic Policies Program			
Budgetary (respendable revenues)			
Administration			
Operating expenditures recovered from Treasury Board, the Office of the Comptroller General and the Office of Privatization and Regulatory Affairs	5,655,000	5,905,000	10,381,000
Total Program—Budgetary	**5,655,000**	**5,905,000**	**10,381,000**
Total Department—Budgetary	**5,655,000**	**5,905,000**	**10,381,000**
Canada Deposit Insurance Corporation			
Non-budgetary (respendable receipts)			
Loan repayments. (Net)	...	320,000,000	...
Total Program—Non-budgetary	**...**	**320,000,000**	**...**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services			
Assessments on:			
Banks	...	7,099,027	6,335,184
Insurance companies	...	17,298,831	19,004,650
Investment companies	...	94,261	85,555
Trust companies	...	2,038,603	1,863,603
Loan companies	...	1,179,183	1,069,321
Co-operative credit societies	...	281,812	192,977
	...	27,991,717	28,551,290
Services provided to Canada Deposit Insurance Corporation	...	403,983	125,648
Services provided to Canada Pension Plan	...	564,859	444,652
Fees collected under Pension Benefits Standards Act	...	671,633	642,397
Penalties	...	11,650	18,324
Other revenue credited to the vote	...	52,974	39,809
Refunds of previous year's expenditure	...	3,385,075	598,007
Total Program—Budgetary	**33,322,000**[1]	**33,081,891**	**30,420,127**
Privatization and Regulatory Affairs[2]			
Non-budgetary (respendable receipts)			
Air Canada loan repayment. (Net)	...	25,388,563	23,645,003[2]
Total Program—Non-budgetary	**...**	**25,388,563**	**23,645,003**
Total Ministry—			
Budgetary	**38,977,000**	**38,986,891**	**40,801,127**
Non-budgetary	**...**	**345,388,563**	**23,645,003**[2]

[1] Breakdown of revenue as shown in the Main Estimates not available.

[2] During the year, Air Canada was transferred from Transport to this Program. Therefore, the previous year's amount has been restated by $23,645,003.

Revenue

	Current year	Previous year
	$	$
Department		
Financial and Economic Policies Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	172,202,690	133,656,697
Bank of Canada—Transfer of profit	2,238,841,044	1,937,662,141
Federal-provincial employment loans program	6,712,982	6,809,560
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	3,676,784	3,877,015
Special development loans program	6,989,718	7,332,337
Winter capital projects fund	12,710,514	13,300,537
Jamaica—Special program—Economic assistance	356,380	2,632,076
United Kingdom—The United Kingdom Financial Agreement Act, 1946	12,192,169	12,775,188
Ottawa Civil Service Recreational Association	8,839	10,212
Town of Oromocto Development Corporation	2,545	6,311
International Monetary Fund	930,474	...
Foreign exchange accounts—		
Exchange Fund Account—Profit	1,599,157,401	1,685,469,865
International Monetary Fund—Subscriptions—Transfer of profit	11,177,914	5,182,198
Cash—		
Interest on bank deposits	271,304,610	250,074,845
Consolidated specified purpose accounts—		
Interest on loans to the Unemployment Insurance Account	...	196,351,399
Other accounts—		
Supply Revolving Fund	7,409,492	5,980,015
Government Telecommunications Agency Revolving Fund	1,020,957	547,112
Canadian Government Printing Bureau revolving fund	471,953	378,690
National Archives of Canada—Microfilm service	(3,039)	...
	4,345,222,371	4,262,105,142
Refunds of previous years' expenditure—		
Refund of salaries, goods and services	104,503	93,729
Adjustments to Payables at Year End (PAYE)	334,973	539,245
	439,476	632,974
Services and service fees—		
Fines, penalties and forfeitures	101,724	14,574
Fees—Access to information	945	802
	102,669	15,376
Domestic coinage	355,235,208	107,951,236
Proceeds from sales	5,000	1,500
Other non-tax revenue—		
Unclaimed balances—Bank of Canada	223,817	196,578
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	142,566	19,143
Unclaimed cheques	2,303,870	9,480,129
Transmission of Budget documents	5,500	...
Recovery of employee pay deduction	600	700
Recovery of employee benefits	62,371	30,188
Other miscellaneous revenues	79,501	5,146
Liabilities transferred from Government Annuities Account	279,135	8,296
International Monetary Fund Valuation Adjustment	2,859,069	6,195,942
Loss on exchange	...	(1,254,194)
Transfer of War Claims Fund	13	...
	5,956,442	14,681,928
Total Program	**4,706,961,166**	**4,385,388,156**
Public Debt Program		
Non-Tax Revenue—		
Return on investments—[1]		
Other accounts—		
Government's holdings of unmatured debt—Profit	5,212,873	6,717,449
Other non-tax revenue—		
Transfer from matured debt outstanding	331,948	265,917
Transfer—Outstanding balance—German coupons	...	1,164
	331,948	267,081
Total Program	**5,544,821**	**6,984,530**
Total Department	**4,712,505,987**	**4,392,372,686**
Auditor General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	38,316	47,333
Adjustments to Payables at Year End (PAYE)	61,326	58,101
	99,642	105,434
Services and service fees—		
Auditing services rendered to organizations	357,812	564,687
Other non-tax revenue	22,125	28,309
Total Program	**479,579**	**698,430**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Canadian International Trade Tribunal[2]		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	23,870	557
Total Program	**23,870**	**557**
Office of the Superintendent of Financial Institutions		
Tax Revenue—		
Tax on insurance premiums:[3]		
On insurance placed with unauthorized insurers	1,747,558	3,377,390
On insurance placed with authorized insurers through brokers or agents outside Canada	(268,454)	167,936
Total Tax Revenue	**1,479,104**	**3,545,326**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	667	57,468
Adjustments to Payables at Year End (PAYE)	31,993	161,027
Total Non-Tax Revenue	**32,660**	**218,495**
Total Program	**1,511,764**	**3,763,821**
Privatization and Regulatory Affairs		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Eldorado Nuclear Limited	11,241,561	921,026
Air Canada	8,958,457	...
National Sea Products Ltd	271,770	465,893
Teleglobe Canada—Dividends	...	50,000,000
	20,471,788	51,386,919

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Salaries, goods and services	11,628	4,058
Adjustments to Payables at Year End (PAYE)	205,054	17,851
	216,682	21,909
Services and service fees	188	20
Proceeds from sales—		
Sale of Crown corporations	147,263,960	36,700,870
Other non-tax revenue—		
Other receipts from Crown corporations	6,120	...
Total Program	**167,958,738**	**88,109,718**
Ministry Summary		
Tax Revenue—		
Tax on insurance premiums	1,479,104	3,545,326
Total Tax Revenue	1,479,104	3,545,326
Non-Tax Revenue—		
Return on investments	4,370,907,032	4,320,209,510
Refunds of previous years' expenditure	812,330	979,369
Services and service fees	460,669	580,083
Domestic coinage	355,235,208	107,951,236
Proceeds from sales	147,268,960	36,702,370
Other non-tax revenue	6,316,635	14,977,318
Total Non-Tax Revenue	4,881,000,834	4,481,399,886
Total Ministry	4,882,479,938	4,484,945,212

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(1) Interest unless otherwise indicated.

(2) During the year, Canadian Import Tribunal Program and Tariff Board have been transferred to this Program.

(3) Under Part I of the Excise Tax Act, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 11

1989-90
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

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Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's marine science program.

Atlantic Fisheries

All federal fisheries and habitat management and development functions in the Atlantic zone and the waters adjacent to Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island and Quebec, and within and adjacent to Canada's 200-mile fisheries zones on the Atlantic coast, including the river systems and lakes in all of those provinces except Quebec; the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the Atlantic fishing industry.

Pacific and Freshwater Fisheries

All federal fisheries and habitat management and development functions in the Pacific and Arctic Oceans, British Columbia, the Yukon and the Northwest Territories and the provinces of Alberta, Saskatchewan, Manitoba and Ontario, including management in Canadian portions of transboundary rivers, shared management in international fisheries, and management of the Native, recreational and commercial fishing effort, except where authority has been delegated to the provinces for the management of inland fisheries. It also includes the direction of the Department's national habitat management functions.

Inspection Services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to insure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate Policy and Program Support

Executive direction of the Program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	490,517,000	...	...	490,517,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $6,896,399 from Fisheries and Oceans Vote 5, and $1,954,300 from Fisheries and Oceans Vote 10				
...	...	...	6,896,399	6,896,399		Transfer from: Vote 5				
...	...	...	1,954,300	1,954,300		Vote 10				
...	...	...	15,059,700	15,059,700		TB Vote 5[1]				
...	490,517,000	1	23,910,399	514,427,400		Total—Vote 1	513,152,806	1,274,594	...	505,693,524
...	168,424,000	...	...	168,424,000	5	Capital expenditures				
...	...	...	(6,896,399)	(6,896,399)		Transfer to Vote 1				
...	168,424,000	...	(6,896,399)	161,527,601		Total—Vote 5	161,102,630	424,971	...	133,090,644
...	20,264,500	...	...	20,264,500	10	Grants and contributions				
...	...	...	(1,954,300)	(1,954,300)		Transfer to Vote 1				
...	20,264,500	...	(1,954,300)	18,310,200		Total—Vote 10	13,118,136	5,192,064	...	19,966,696
...	47,800	...	567	48,367	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	48,367	...	...	46,825
...	1,000,000	...	(908,530)	91,470	(S)	Liabilities under the Fisheries Improvement Loans Act	91,470	...	...	225,928[2]
...	39,807,000	...	(685,000)	39,122,000	(S)	Contributions to employee benefit plans	39,122,000	...	...	38,879,000
...	...	...	548,652	548,652	(S)	Federal Court awards	548,652	...	...	619,330
...	...	...	553,345	553,345	(S)	Refunds of amounts credited to revenue in previous years	553,345	...	...	439,327
...	720,060,300	1	14,568,734	734,629,035		Total budgetary	727,737,406	6,891,629	...	698,961,274
150,000	...	...	...	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, Appropriation Act No. 5, 1955. Limit $150,000. (Net)	...	...	150,000	...
						Total Department—				
...	**720,060,300**	**1**	**14,568,734**	**734,629,035**		**Budgetary**	**727,737,406**	**6,891,629**	**...**	**698,961,274[2]**
150,000	**...**	**...**	**...**	**150,000**		**Non-budgetary**	**...**	**...**	**150,000**	**...**
						Canadian Saltfish Corporation				
9,000,000	...	...	...	9,000,000	L23b	Loans to the Corporation and guarantees for loans pursuant to the Saltfish Act. Aggregate of all amounts borrowed by the Corporation limited to $50,000,000. (Net)	3,000,000	...	6,000,000	12,150,000
9,000,000	**...**	**...**	**...**	**9,000,000**		**Total Program—Non-budgetary**	**3,000,000**	**...**	**6,000,000**	**12,150,000**

Ministry Summary—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Freshwater Fish Marketing Corporation				
13,500,000	...	...	...	13,500,000	L30b Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $30,000,000. (Net)	5,655,819	...	7,844,181	11,300,000
13,500,000	**...**	**...**	**...**	**13,500,000**	**Total Program—Non-budgetary**	**5,655,819**	**...**	**7,844,181**	**11,300,000**
					Total Ministry—				
—	**720,040,300**	**1**	**14,588,734**	**734,629,035**	**Budgetary**	**727,737,406**	**6,891,629**	**...**	**698,961,274**[2]
22,650,000	**...**	**...**	**...**	**22,650,000**	**Non-budgetary**	**8,655,819**	**...**	**13,994,181**	**23,450,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5--Government contingencies.

[2] As a result of a current year change to record expenditures made pursuant to the Fisheries Improvement Loans Act (FILA) on a gross basis rather than a net basis, previous year's expenditure and revenue have been increased by $47,643.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	184,844,000	...	3,153,900	(2,275,600)	(302,829)	...	185,419,471	**Science**	185,270,772	148,699	...	173,124,493
...	85,245,000	...	3,577,100	3,311,500	(70,644)	...	92,062,956	**Atlantic fisheries**	91,806,439	256,517	...	85,638,699
...	84,417,000	...	2,227,000	2,317,600	(95,800)	...	88,865,800	**Pacific and freshwater fisheries**	88,228,728	637,072	...	84,205,552
...	31,183,000	...	832,100	(454,900)	(95,800)	...	31,464,400	**Inspection services**	31,335,993	128,407	...	28,317,759
...	4,678,000	...	75,000	5,100	(3,100)	...	4,755,000	**International**	4,741,691	13,309	...	4,286,200
...	140,004,800	1	5,194,600	5,946,999	985,737	...	152,132,137	**Corporate policy and program support**	152,041,547	90,590	...	170,105,303
...	530,371,800	1	15,059,700	8,850,699	417,564	...	554,699,764	**Total—Operating**	553,425,170	1,274,594	...	545,678,006
								Capital				
...	8,648,000	...	...	3,342,000	...	...	11,990,000	**Science**	11,851,279	138,721	...	10,916,837
...	5,360,000	...	...	2,399,600	...	...	7,759,600	**Atlantic fisheries**	7,719,313	40,287	...	4,765,761
...	7,769,000	...	...	785,500	...	...	8,554,500	**Pacific and freshwater fisheries**	8,444,941	109,559	...	7,943,237
...	727,000	...	...	435,900	...	...	1,162,900	**Inspection services**	1,149,726	13,174	...	1,669,566
...	...	...	...	6,800	...	...	6,800	**International**	6,840	(40)	...	30,518
...	145,920,000	...	...	(13,866,199)	...	...	132,053,801	**Corporate policy and program support**	131,930,531	123,270	...	107,764,725
...	168,424,000	...	...	(6,896,399)	...	...	161,527,601	**Total—Capital**	161,102,630	424,971	...	133,090,644
								Transfer payments				
...	643,000	...	...	52,000	...	...	695,000	**Science**	692,299	2,701	...	703,455
...	9,746,000	...	...	(1,019,500)	...	...	8,726,500	**Atlantic fisheries**	8,468,916	257,584	...	15,628,857
...	274,000	...	...	182,300	...	...	456,300	**Pacific and freshwater fisheries**	455,675	625	...	592,300
...	...	...	...	37,000	...	...	37,000	**International**	37,000	...	...	...
...	10,601,500	...	...	(1,206,100)	(908,530)	...	8,486,870	**Corporate policy and program support**	3,555,716	4,931,154	...	3,268,012(1)
...	21,264,500	...	...	(1,954,300)	(908,530)	...	18,401,670	**Total—Transfer payments**	13,209,606	5,192,064	...	20,192,624
								Non-budgetary				
150,000	...	...	...	...	...	...	150,000	**Fishing Vessel Insurance Plan**	...	...	150,000	...

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	194,135,000	...	3,153,900	1,118,400	(302,829)	...	198,104,471	Science	197,814,350	290,121	...	184,744,785
...	100,351,000	...	3,577,100	4,691,600	(70,644)	...	108,549,056	Atlantic fisheries	107,994,668	554,388	...	106,033,317
...	92,460,000	...	2,227,000	3,285,400	(95,800)	...	97,876,600	Pacific and freshwater fisheries	97,129,344	747,256	...	92,741,089
...	31,910,000	...	832,100	(19,000)	(95,800)	...	32,627,300	Inspection services	32,485,719	141,581	...	29,987,325
...	4,678,000	...	75,000	48,900	(3,100)	...	4,798,800	International	4,785,531	13,269	...	4,316,718
...	296,526,300	1	5,194,600	(9,125,300)	77,207	...	292,672,808	Corporate policy and program support	287,527,794	5,145,014	...	281,138,040
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan—Non-budgetary	...	...	150,000	...
								Total Department—				
...	**720,060,300**	**1**	**15,059,700**	**...**	**(490,966)**	**...**	**734,629,035**	**Budgetary**	**727,737,406**	**6,891,629**	**...**	**698,961,274**[1]
150,000	**...**	**...**	**...**	**...**	**...**	**...**	**150,000**	**Non-budgetary**	**...**	**...**	**150,000**	**...**
								Canadian Saltfish Corporation				
9,000,000	...	...	...	...	...	...	9,000,000	Non-budgetary	3,000,000	...	6,000,000	12,150,000
								Total Program—				
9,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**9,000,000**	**Non-budgetary**	**3,000,000**	**...**	**6,000,000**	**12,150,000**
								Freshwater Fish Marketing Corporation				
13,500,000	..	...	...	...	...	...	13,500,000	Non-budgetary	5,655,819	...	7,844,181	11,300,000
								Total Program—				
13,500,000	**...**	**...**	**...**	**...**	**...**	**...**	**13,500,000**	**Non-budgetary**	**5,655,819**	**...**	**7,844,181**	**11,300,000**
								Total Ministry—				
...	**720,060,300**	**1**	**15,059,700**	**...**	**(490,966)**	**...**	**734,629,035**	**Budgetary**	**727,737,406**	**6,891,629**	**...**	**698,961,274**[1]
22,650,000	**...**	**...**	**...**	**...**	**...**	**...**	**22,650,000**	**Non-budgetary**	**8,655,819**	**...**	**13,994,181**	**23,450,000**

[1] As a result of a current year change to record expenditures made pursuant to the Fisheries Improvement Loans Act (FILA) on a gross basis rather than a net basis, previous year's expenditure and revenue have been increased by $47,643.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Science				
...	643,000	...	...	26,000	...	669,000	Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	668,375	625	...	620,016
							Corporate policy and program support				
...	200,000	...	...	(165,300)	...	34,700	Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	...	34,700	...	20,612
...	**843,000**	**...**	**...**	**(139,300)**	**...**	**703,700**	**Total—Grants**	**668,375**	**35,325**	**...**	**640,628**
							Contributions				
							Science				
...	...	...	...	26,000	...	26,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	23,924	2,076	...	83,439
							Atlantic fisheries				
...	1,062,000	...	...	237,500	...	1,299,500	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	1,263,371	36,129	...	1,088,849
...	1,250,000	...	...	(187,000)	...	1,063,000	Contributions under the Eastern Quebec Development Plan	1,063,000	...	...	1,630,000
...	4,699,000	...	...	(2,450,000)	...	2,249,000	Contribution under the Quebec Fishery Subsidiary Agreement for development of the Quebec fisheries	2,244,337	4,663	...	6,025,690
...	2,385,000	...	...	...	...	2,385,000	Contributions under the Newfoundland Inshore Fisheries Development Subsidiary Agreement	2,341,758	43,242	...	1,332,968
...	150,000	...	...	...	...	150,000	Contribution to the Alliance des pêcheurs commerciaux du Québec for the start-up costs associated with the transfer of the Quebec bait and ice infrastructure	150,000	...	...	150,000

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	200,000	...	...	...	...	200,000	Contribution to the Canadian Sealers Association to further develop, detail and implement the long term strategy for the east coast sealing industry	200,000	...	...	200,000
...	...	...	...	630,000	...	630,000	Contributions under the Canada-Quebec Subsidiary Agreement on the Economic Development of the regions of Quebec to implement a fisheries and aquaculture testing and experimentation program	456,554	173,446	...	...
...	...	...	...	600,000	...	600,000	Contributions under the Canada-New Brunswick Economic and Regional Development Agreement on fisheries development	599,896	104	...	...
...	...	...	...	150,000	...	150,000	Contributions under the Canada-Prince Edward Island Economic and Regional Development Agreement on fisheries development	150,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,201,350
...	9,746,000	...	...	(1,019,500)	...	8,726,500		8,468,916	257,584	...	15,628,857
							Pacific and freshwater fisheries				
...	274,000	...	...	...	...	274,000	Contribution to the Joint Secretariat Inuvialuit Renewable Resource Committees	273,600	400	...	263,000
...	...	...	...	182,300	...	182,300	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	182,075	225	...	179,300
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	150,000
...	274,000	...	...	182,300	...	456,300		455,675	625	...	592,300
							International				
...	...	...	...	37,000	...	37,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	37,000	...	...	...
							Corporate policy and program support				
...	1,801,500	...	...	(1,518,500)	...	283,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	240,000	43,000	...	304,049

...	7,000,000	...	...	503,900	...	7,503,900	Contributions in support of harbour development, infrastructure, marine works and repair at non-federal harbours	2,672,274	4,831,626	...	...
...	600,000	...	...	(26,200)	...	573,800	Contributions to harbour authorities for the management of scheduled commercial fishing harbours in accordance with the Fishing and Recreational Harbours Act and Regulations	551,972	21,828	...	406,797
...	1,000,000	...	...	...	(908,530)	91,470	(S) Liabilities under the Fisheries Improvement Loans Act	91,470	...	...	225,928[1]
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,310,626
...	10,401,500	...	...	(1,040,800)	(908,530)	8,452,170		3,555,716	4,896,454	...	3,247,400
...	**20,421,500**	**...**	**...**	**(1,815,000)**	**(908,530)**	**17,697,970**	**Total—Contributions**	**12,541,231**	**5,156,739**	**...**	**19,551,996**
							Departmental Summary by Activity				
...	643,000	...	...	52,000	...	695,000	Science	692,299	2,701	...	703,455
...	9,746,000	...	...	(1,019,500)	...	8,726,500	Atlantic fisheries	8,468,916	257,584	...	15,628,857
...	274,000	...	...	182,300	...	456,300	Pacific and freshwater fisheries	455,675	625	...	592,300
...	...	...	...	37,000	...	37,000	International	37,000	...	...	...
...	10,601,500	...	...	(1,206,100)	(908,530)	8,486,870	Corporate policy and program support	3,555,716	4,931,154	...	3,268,012
...	**21,264,500**	**...**	**...**	**(1,954,300)**	**(908,530)**	**18,401,670**	**Total Department**	**13,209,606**	**5,192,064**	**...**	**20,192,624[1]**
...	**21,264,500**	**...**	**...**	**(1,954,300)**	**(908,530)**	**18,401,670**	**Total Ministry**	**13,209,606**	**5,192,064**	**...**	**20,192,624[1]**

(S) Statutory transfer payment.

[1] As a result of a current year change to record expenditures made pursuant to the Fisheries Improvement Loans Act (FILA) on a gross basis rather than a net basis, previous year's expenditure and revenue have been increased by $47,643.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Saltfish Corporation	4,978,261	3,441,766
Freshwater Fish Marketing Corporation	1,648,895	183,066
Canadian producers of frozen groundfish	20,341	29,076
Groundfish processors	87,367	...
Other accounts—		
Interest on long term debt	...	4,878
	6,734,864	3,658,786
Refunds of previous years' expenditure—		
Refund of outstanding advances	116,304	1,564
Adjustments to Payables at Year End (PAYE)	983,826	1,555,728
Sundries	921,499	716,578
	2,021,629	2,273,870
Privileges, licences and permits—		
Fees	9,368,193	7,504,933
Licences	12,014,640	13,123,576
Oyster leases	51,457	58,588
Bait	16,435	16,065
Vessel and fishermen registrations	1,875,256	1,846,650
	23,325,981	22,549,812
Services and service fees—		
Insulated container rental	19,150	34,654
Other fees	802,541	889,228
	821,691	923,882
Proceeds from sales—		
Proceeds from the sale of bait	540,741	900,905
Proceeds from the sale of publications	1,827,149	1,635,926
Proceeds from the sale of cod fillet	...	168,645
Sundry sales	146,349	467,758
	2,514,239	3,173,234
Other non-tax revenue—		
Seizures and forfeitures	771,630	1,095,243
Fines	1,340,579	922,033
Small craft harbours—		
Wharfage, berthage and leases	3,648,982	3,356,137
Licences	600,686	507,206
Other wharf revenue	978,112	665,740
Rental of land, buildings, vehicles and machinery	477,640	480,849
Sundries	335,705	86,273[2]
	8,153,334	7,113,481
Total Department	**43,571,738**	**39,693,065[2]**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	6,734,864	3,658,786
Refunds of previous years' expenditure	2,021,629	2,273,870
Privileges, licences and permits	23,325,981	22,549,812
Services and service fees	821,691	923,882
Proceeds from sales	2,514,239	3,173,234
Other non-tax revenue	8,153,334	7,113,481
Total Ministry	**43,571,738**	**39,693,065[2]**

[1] Interest unless otherwise indicated.

[2] As a result of a current year change to record expenditures made pursuant to the Fisheries Improvement Loans Act (FILA) on a gross basis rather than a net basis, previous year's expenditure and revenue have been increased by $47,643.

SECTION 12

1989-90
PUBLIC ACCOUNTS

Forestry

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Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest related activities in Canada.

Activity Description

Forest Research and Technical Services

Enhances the forestry resource base through the discovery, development, demonstration and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conducts and publishes research in the areas of forest resources, protection from insects, disease and fire, environment and wood utilization; provides technical advice and scientific information to federal departments and agencies, the provinces, industry, academic institutions and other countries; administers special co-operative research programs; provides financial support for external research organizations, especially in the fields of forest products and forest engineering; where appropriate, provides forestry survey and specialized services to other federal departments and agencies, provinces and the forest industry.

Forestry Development

Provides direct stimulation of regional development within the forestry sector and enhances the forest resource base; negotiates, implements and administers federal-provincial forest resource development agreements and other forestry development initiatives and directly delivers programs to the provinces, private industry and private woodlot owners for forest renewal and intensive forest management; provides funding for forest management on federal lands, including the provision of technical expertise and training; undertakes analyses of the forest labour market to support the development of federal policies and programs.

Administration

Provides leadership, direction, coordination and common support services for the Program; develops policies and programs; provides economic information and advice; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	82,641,000	...	...	82,641,000	1	Operating expenditures				
...	...	4,665,000	...	4,665,000	1b	Operating expenditures				
...	...	641,250	...	641,250	1c	Transfer of $846,000 from Forestry Vote 5				
...	...	...	846,000	846,000		Transfer from: Vote 5				
...	...	...	2,584,025	2,584,025		TB Vote 5[1]				
...	82,641,000	5,306,250	3,430,025	91,377,275		Total—Vote 1	91,121,007	256,268	...	83,540,310
...	9,363,000	...	...	9,363,000	5	Capital expenditures				
...	...	...	(846,000)	(846,000)		Transfer to Vote 1				
...	9,363,000	...	(846,000)	8,517,000		Total—Vote 5	8,497,705	19,295	...	10,709,054
...	106,482,000	...	...	106,482,000	10	Grants and contributions				
...	...	504,000	...	504,000	10b	Grants and contributions				
...	...	18,700,880	...	18,700,880	10c	Contributions				
...	106,482,000	19,204,880	...	125,686,880		Total—Vote 10	125,129,333	557,547	...	153,580,077
...	47,800	...	(43,683)	4,117	(S)	Minister of State (Forestry)—Salary and motor car allowance	4,117	...	...	...
...	8,404,000	...	...	8,404,000	(S)	Contributions to employee benefit plans	8,404,000	...	...	8,595,000
...	...	...	107	107	(S)	Refunds of amounts credited to revenue in previous years	107	...	...	...
—	[illegible]	24,511,130	2,540,449	233,989,379		**Total Ministry—Budgetary**	**233,156,269**	**833,110**	...	**256,424,441**[2]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

[2] During the year, Canadian Forestry Service Program was transferred from Agriculture.

Program by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Operating				
...	57,576,000	...	1,731,297	...	...	...	59,307,297	Forest research and technical services	58,270,346	1,036,951	...	53,781,167
...	13,017,000	1,331,250	232,562	925,104	...	(646,104)	14,859,812	Forestry development	13,577,646	1,282,166	...	16,141,831
...	21,066,800	3,975,000	620,166	...	(43,576)	...	25,618,390	Administration	27,681,240	(2,062,850)	...	22,212,312
...	(567,000)	...	...	(79,104)	...	646,104[1]	...	Revenue credited to the vote	...	...	...	...
...	91,092,800	5,306,250	2,584,025	846,000	(43,576)	...	99,785,499	Total—Operating	99,529,232	256,267	...	92,135,310
								Capital				
...	5,036,000	...	...	...	...	...	5,036,000	Forest research and technical services	4,478,366	557,634	...	5,370,272
...	1,149,000	...	...	(846,000)	...	...	303,000	Forestry development	282,194	20,806	...	929,919
...	3,178,000	...	...	...	...	...	3,178,000	Administration	3,737,144	(559,144)	...	4,408,863
...	9,363,000	...	...	(846,000)	...	...	8,517,000	Total—Capital	8,497,704	19,296	...	10,709,054
								Transfer payments				
...	7,192,000	25,000	...	674,999	...	...	7,891,999	Forest research and technical services	7,877,844	14,155	...	10,074,347
...	99,040,000	19,177,880	...	(724,999)	...	...	117,492,881	Forestry development	116,949,489	543,392	...	143,255,730
...	250,000	2,000	...	50,000	...	...	302,000	Administration	302,000	...	...	250,000
...	106,482,000	19,204,880	...	...	...	...	125,686,880	Total—Transfer payments	125,129,333	557,547	...	153,580,077
								Ministry Summary				
...	**69,804,000**	**25,000**	**1,731,297**	**674,999**	...	...	72,235,296	**Forest research and technical services**	70,626,556	**1,608,740**	...	**69,225,786**
...	**112,639,000**	**20,509,130**	**232,562**	**(724,999)**	...	...	132,655,693	**Forestry development**	130,809,329	**1,846,364**	...	**160,327,480**
...	**24,494,800**	**3,977,000**	**620,166**	**50,000**	(43,576)	...	29,098,390	**Administration**	31,720,384	**(2,621,994)**	...	**26,871,175**
...	**206,937,800**	**24,511,130**	**2,584,025**	**...**	**(43,576)**	**...**	**233,989,379**	**Total Ministry—Budgetary**	**233,156,269**	**833,110**	**...**	**256,424,441**[2]

[1] The amount of revenue credited to the vote available for spending was increased by $79,104 during the year.

[2] During the year, Canadian Foresury Service Program was transferred from Agriculture.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
							Forest research and technical services				
...	50,000	...	...	...	...	50,000	Canadian Forestry Association	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	Festival of Forestry	5,000	...	...	5,000
...	78,500	...	...	(25,000)	...	53,500	Grants to universities for specific forestry research projects	38,500	15,000	...	59,500
...	10,500	...	...	...	...	10,500	Grant to the Oxford Forestry Institute	10,500	...	...	10,500
...	...	25,000	...	...	...	25,000	Grant to the Quebec Council of Forestry Research	25,000	...	...	11,250
...	...	...	...	...	...		Items not required for the current year		...	...	2,500
...	144,000	25,000	...	(25,000)	...	144,000		129,000	15,000	...	138,750
							Forestry development				
...	...	30,000	...	...	...	30,000	Grant to the Forestry Capital of Canada Inc. (La Sarre)	30,000	...	...	...
							Administration				
...	...	2,000	...	...	...	2,000	Grant to the Commonwealth Forestry Association	2,000	...	...	...
...	**144,000**	**57,000**	**...**	**(25,000)**	**...**	**176,000**	**Total—Grants**	**161,000**	**15,000**	**...**	**138,750**
							Contributions				
							Forest research and technical services				
...	1,600,000	...	...	400,000	...	2,000,000	Forest Engineering Research Institute of Canada	2,000,000	...	...	1,800,000
...	7,000	...	...	...	...	7,000	Contribution to the Poplar Council of Canada	7,000	...	...	7,000
...	129,000	...	...	...	...	129,000	Contribution to the International Energy Agency/Forest Energy Agreement	130,142	(1,142)	...	129,000
...	4,850,000	...	...	...	...	4,850,000	Contribution to FORINTEK Canada Corporation	4,850,000	...	...	4,850,000
...	55,000	...	...	23,000	...	78,000	Contribution to the Canadian Inter-Agency Forest Fire Centre	77,704	296	...	73,259
...	45,000	...	...	...	...	45,000	Contribution to the Council of Forest Industries of British Columbia	45,000	...	...	45,000
...	362,000	...	...	35,549	...	397,549	Contribution to the University of Moncton	397,548	1	...	381,152
...	...	...	...	146,450	...	146,450	Contribution to the Maritime Forestry Complex Corp.	146,450	...	...	2,650,186
...	...	...	...	95,000	...	95,000	Contribution to the City of Montreal	95,000	...	...	...
...	7,048,000	...	...	699,999	...	7,747,999		7,748,844	(845)	...	9,935,597

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Forestry development				
...	99,040,000	18,700,880	...	(1,035,530)	...	116,705,350	Contributions under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements for the purpose of economic and socio-economic development adjustment	116,161,959	543,391	...	131,255,730
...	...	447,000	...	(19,469)	...	427,531	Contribution to the Province of Manitoba pursuant to an agreement for forest renewal	427,530	1	...	...
...	...	...	...	330,000	...	330,000	Contribution to the Newfoundland and Labrador Forestry Training Association	330,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	12,000,000
...	99,040,000	19,147,880	...	(724,999)	...	117,462,881		116,919,489	543,392	...	143,255,730
							Administration				
...	250,000	...	...	...	...	250,000	Contribution to the University of British Columbia	250,000	...	...	250,000
...	...	...	...	50,000	...	50,000	Contribution to the Canadian Forestry Association	50,000	...	...	...
...	250,000	...	...	50,000	...	300,000		300,000	...	...	250,000
...	**106,338,000**	**19,147,880**	...	**25,000**	...	**125,510,880**	**Total—Contributions**	**124,968,333**	**542,547**	...	**153,441,327**
							Ministry Summary by Activity				
...	**7,192,000**	**25,000**	...	**674,999**	...	**7,891,999**	**Forest research and technical services**	**7,877,844**	**14,155**	...	**10,074,347**
...	**99,040,000**	**19,177,880**	...	**(724,999)**	...	**117,492,881**	**Forestry development**	**116,949,489**	**543,392**	...	**143,255,730**
...	**250,000**	**2,000**	...	**50,000**	...	**302,000**	**Administration**	**302,000**	...	...	**250,000**
...	**106,482,000**	**19,204,880**	...	...	...	**125,686,880**	**Total Ministry**	**125,129,333**	**557,547**	...	**153,580,077**[1]

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[1] During the year, Canadian Forestry Service Program was transferred from Agriculture.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Budgetary (respendable revenues)			
Forestry development	567,000[1]	646,104	529,355
Total Ministry—Budgetary	**567,000**	**646,104**	**529,355**[2]

[1] The amount of revenue credited to the vote available for spending was increased by $79,104 during the year.

[2] During the year, Canadian Forestry Service Program was transferred from Agriculture.

Revenue

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	213,430	49,857
Other	283,180	248,965
	496,610	298,822
Privileges, licences and permits	94,383	78,764
Services and service fees	25	14
Proceeds from sales	68,392	117,547
Other non-tax revenue	2,301	1,994
Total	661,711	497,141
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	496,610	298,822
Privileges, licences and permits	94,383	78,764
Services and service fees	25	14
Proceeds from sales	68,392	117,547
Other non-tax revenue	2,301	1,994
Total Ministry	661,711	497,141[1]

[1] During the year, Canadian Forestry Service Program was transferred from Agriculture.

SECTION 13

1989-90
PUBLIC ACCOUNTS

Governor General

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Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residence, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities					Vote		Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	8,234,000	...	...	8,234,000	1	Program expenditures				
...	...	1,067,000	...	1,067,000	1c	Program expenditures				
...	...	...	702,985	702,985		Transfer from TB Vote 5[1]				
...	8,234,000	1,067,000	702,985	10,003,985		Total—Vote 1	9,752,317	251,668	...	7,946,303
...	70,000	...	11,328	81,328	(S)	Salary of the Governor General (Governor General's Act)	81,328	...	...	70,000
...	280,000	...	(25,359)	254,641	(S)	Annuities payable under the Governor General's Act	254,641	...	...	230,546
...	741,000	...	...	741,000	(S)	Contributions to employee benefit plans	741,000	...	...	686,000
...	9,325,000	1,067,000	688,954	11,080,954		**Total Ministry—Budgetary**	**10,829,286**	**251,668**	**...**	**8,932,849**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5--Government contingencies.

Program by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Operating				
...	6,975,000	803,000	702,985	(440,661)	11,328	...	8,051,652	**Governor General**	7,959,224	92,428	...	7,186,387
...	1,870,000	...	...	74,112	...	...	1,944,112	**Honours**	1,944,112	...	...	1,281,305
...	85,000	264,000	...	...	...	...	349,000	**Former governors general**	192,760	156,240	...	124,451
...	8,930,000	1,067,000	702,985	(366,549)	11,328	...	10,344,764	**Total—Operating**	10,096,096	248,668	...	8,592,143
								Capital				
...	100,000	...	...	366,549	...	...	466,549	**Governor General**	466,549	...	...	98,160
								Transfer payments				
...	295,000	...	...	...	(25,359)	...	269,641	**Former governors general**	266,641[1]	3,000	...	242,546
								Ministry Summary				
...	7,075,000	803,000	702,985	(74,112)	11,328	...	8,518,201	**Governor General**	8,425,773	92,428	...	7,284,547
...	1,870,000	...	...	74,112	...	...	1,944,112	**Honours**	1,944,112	...	...	1,281,305
...	380,000	264,000	...	...	(25,359)	...	618,641	**Former governors general**	459,401	159,240	...	366,997
...	9,325,000	1,067,000	702,985	...	(14,031)	...	11,080,954	**Total Ministry—Budgetary**	10,829,286	251,668	...	8,932,849

(1) An amount of $254,641 was charged to Standard Object 1.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
							Former governors general				
...	15,000	...	...	...	...	15,000	Grants to surviving spouses of former governors general to provide for expenses incurred in the performance of Crown-related activities	12,000	3,000	...	12,000
...	280,000	...	...	...	(25,359)	254,641	(S) Annuities payable under the Governor General's Act	254,641	...	...	230,546
...	**[illegible]**	**...**	**...**	**...**	**(25,359)**	**269,641**	**Total Ministry**	**266,641**[1]	**3,000**	**...**	**242,546**

(S) Statutory transfer payment.

[1] An amount of $254,641 was charged to Standard Object 1.

Revenue

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to Payables at Year End (PAYE)	34,023	9,406
Total	**34,023**	**9,406**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	34,023	**9,406**
Total Ministry	**34,023**	**9,406**

SECTION 14

1989-90
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Northern Canada Power Commission

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, Central Agency directions and the overall needs of the Department's clients.

Activity Description

Executive Direction

Operation of the offices of the Minister, Deputy Minister, Associate Deputy Minister (Organization and Management), Director General (Executive Support Services) and their respective staffs. Also included are the Executive Secretariat, Planning and Evaluation units of the Executive Support Services Branch.

Finance and Professional Services

Provision of services to the Department in the area of corporate financial management and administration; contracts; management systems and services; management practices; legal and translation services; and internal audit functions.

Human Resource Management

Provision of policy and program development to the Department in the area of human resource management; provision of functional direction and monitoring of human resource operations in the regions.

Communications

Provides communication advice to departmental senior management through the development of communications policy, standards and strategy; provides functional direction and operational services in the areas of publications, exhibits, audio-visuals, public enquiries and media relations throughout departmental programs.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

Activity Description

Self-Government

Comprises a number of activities which are directed to formally establishing a new relationship between the federal Government and Indian and Inuit people for increased community control and self-reliance.

Comprehensive Claims

Analyzes, negotiates, and settles comprehensive claims; and provides financial support to native claimants for the preparation, submission, and negotiation of comprehensive and specific claims.

Economic Development

Provides assistance to Indians, Indian bands and Inuit people to create business, employment and socio-economic development opportunities.

Lands, Revenues and Trusts

Provides for the management and control of Indian lands and estates; administers on behalf of Indian and Inuit people the responsibilities set out in the Indian Act, including the maintenance of current membership rolls; analyzes, negotiates and settles specific land claims.

Education

Provides to Indian students, pre-school, elementary and secondary educational services relevant to social, economic, and cultural needs and conditions of Indian people. Provides financial assistance and instructional support to eligible Indians and Inuit enrolled in post-secondary institutions.

Social Development

Provides and arranges for the provision of social assistance and welfare services to Indian and Inuit individuals and families in need.

Capital Facilities and Community Services

Provides support for the physical improvement and protection of communities including housing, policing and other essential community services, and recreational and education facilities.

Band Management

Provides support to bands in their administration of programs; assists them to increase their capacity to govern their communities.

Program Management and Administration

Provides general management and administrative support activities internal to the Program at the Headquarters, regional and field office levels.

Northern Affairs Program

Objective

To promote the political, economic, scientific, social and cultural development of the northern territories; to assist northerners to develop political and economic institutions which will enable territorial governments to assume increasing responsibility within the Canadian federation; and to effectively manage the orderly use, development and conservation of the North's natural resources in collaboration with the territorial governments and other federal departments.

Activity Description

Political, Scientific, Social and Cultural Development

Provides for the management of Departmental/Territorial relations in the areas of political development, devolution of provincial-type responsibilities of federal departments and transfer payments. It provides for the monitoring of native claims negotiations and for the implementation of the Inuvialuit Final Agreement. Support is given for Inuit art, culture and language and to native organizations to develop positions in regard to political, economic and social issues. Financial assistance is provided to the Territorial Governments for social program costs for Indians nd Inuit. Policies and programs are developed for the enhancement of science and technology in the North and information is gathered and analyzed on circumpolar issues of significance to Canada.

Economic Development and Resource Management

Provides for the development of policies, legislation and programs to promote economic growth and diversification; to increase native participation in the northern economy; to procure socio-economic benefits for the North from resource development; to plan, construct and maintain the quality of the northern primary road system; to promote the development of northern natural resources and, through environmental research, regulation and monitoring, ensure minimal environmental impacts from resource development. Plans are established and agreements are negotiated and implemented to transfer specific sectoral programs to the Territorial Governments.

Canada Oil and Gas Lands Administration

Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans, promoting applied research on oil and gas matters related to the approval process; and co-ordination of interdepartmental and intergovernmental co-operative resource management efforts.

Program Management

Provides for the management and executive direction of the Program, through the offices of the Assistant Deputy Minister and the Directors General (Headquarters and Regional); for planning and support services, including drafting services and the coordination of special events, such as tours of the North by foreign dignitaries; for the comprehensive analysis of the North resulting in the development of long-term objectives and strategies for the Program; and for the coordination of federal interests as they relate to the northern dimension of Canada's foreign policy and the strengthening of Canadian Arctic sovereignty.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer Payments to the Territorial Governments

Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Northern Canada Power Commission

Objective

To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	42,470,000	...	...	42,470,000	1	Program expenditures				
...	...	...	3,261,025	3,261,025		Transfer from TB Vote 5(1)				
...	...	...	(670,424)	(670,424)		Transfer to Vote 15				
...	42,470,000	...	2,590,601	45,060,601		Total—Vote 1	44,288,107	772,494	...	38,341,760
...	47,800	...	400	48,200	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,200	...	...	46,825
...	4,048,000	...	(70,000)	3,978,000	(S)	Contributions to employee benefit plans	3,978,000	...	...	4,518,000
...	**46,565,800**	**...**	**2,521,001**	**49,086,801**		**Total Program—Budgetary**	**48,314,307**	**772,494**	**...**	**42,906,585**
						Indian and Inuit Affairs Program				
...	230,614,000	...	...	230,614,000	5	Operating expenditures				
...	...	...	6,753,263	6,753,263		Transfer from TB Vote 5(1)				
...	...	...	(7,791,563)	(7,791,563)		Transfer to Vote 15				
...	230,614,000	...	(1,038,300)	229,575,700		Total—Vote 5	226,770,370	2,805,330	...	224,825,977
...	...	1	...	1	6b	To reduce from $70,000,000 to $64,000,000 the amount that may be outstanding at any time under the Indian economic development account	...	1	...	...
...	...	8,828,780	...	8,828,780	7b	To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada amounting to: a) $8,592,795 representing the principal of 689 accounts owed by 522 debtors arising from direct loans made from the Indian economic development account, and b) $235,985 representing the principal of 48 accounts owed by 48 debtors arising from direct loans made from the Indian Housing Assistance Fund	6,298,641	2,530,139	...	...
...	...	5,849,952	...	5,849,952	8c	To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada amounting to: a) $5,772,701 representing the principal balances of 340 accounts owed by 255 debtors, arising from direct loans made from the Indian economic development account; and, b) $77,251 representing the principal balances of 16 accounts owed by 16 debtors, arising from direct loans made from the Indian Housing Assistance Fund	5,833,294	16,658	...	...

...	13,196,000	...	...	13,196,000	10	Capital expenditures				
...	...	...	(5,224,500)	(5,224,500)		Transfer to Vote 15				
...	13,196,000	...	(5,224,500)	7,971,500		Total—Vote 10	7,714,188	257,312	...	15,454,373
...	1,986,912,000	...	...	1,986,912,000	15	Grants and contributions				
...	...	4,690,000	...	4,690,000	15b	Grants listed in the Estimates				
...	...	585,599	...	585,599	15c	Transfer of $670,424 from Indian Affairs and Northern Development Vote 1, $7,791,563 from Indian Affairs and Northern Development Vote 5 and $5,224,500 from Indian Affairs and Northern Development Vote 10				
...	...	...	670,424	670,424		Transfer from: Vote 1				
...	...	...	7,791,563	7,791,563		Vote 5				
...	...	...	5,224,500	5,224,500		Vote 10				
...	1,986,912,000	5,275,599	13,686,487	2,005,874,086		Total—Vote 15	2,005,690,700	183,386	...	1,766,835,639
...	15,000	...	(4,631)	10,369	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	10,369	...	...	...
...	...	...	311,581	311,581	(S)	Forgiveness of loans issued from Indian housing assistance account	311,581	...	...	340,280
...	2,000,000	...	(1,469,362)	530,638	(S)	Liabilities in respect of loan guarantees made to Indians for housing and farming	530,638	...	...	202,708
...	880,000	...	386,472	1,266,472	(S)	Indian annuities (Indian Act)	1,266,472	...	...	1,089,021
...	5,000,000	...	...	5,000,000	(S)	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	...	...	5,000,000
34,113,778	...	...	...	34,113,778	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	129,636	...	33,984,142	164,495
...	18,188,000	...	(313,000)	17,875,000	(S)	Contributions to employee benefit plans	17,875,000	...	...	19,859,000
...	...	...	26,534	26,534	(S)	Supreme Court awards	26,534	...	...	31,390
...	...	...	5,250	5,250	(S)	Federal Court awards	5,250	...	...	114,252
...	...	...	3,500	3,500	(S)	Refunds of amounts credited to revenue in previous years	3,500	...	...	21,612
34,113,778	2,256,805,000	19,954,332	6,370,031	2,317,243,141		Total budgetary	2,277,466,173	5,792,826	33,984,142	2,033,938,747
17,898,494	...	...	...	17,898,494	L15	Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, Appropriation Act No. 2, 1978. Limit $20,000,000. (Net)	(692,133)	...	18,590,627	(520,018)
28,405,418	...	...	(6,000,000)	22,405,418	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 6b, Appropriation Act No. 4, 1989-90. Limit $64,000,000. (Net)	(15,151,600)	...	37,557,018	935,656
...	15,663,000	2,700,000	...	18,363,000	L20	Loans to native claimants for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	18,362,910	90	...	15,445,921
...	1,207,000	...	...	1,207,000	L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders. (Gross)	1,206,754	246	...	1,171,595

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	1,452,000	...	...	1,452,000	(S)	(L) Loans to the Inuvialuit Regional Corporation pursuant to the Western Arctic (Inuvialuit) Claims Settlement Act. Limit $30,000,000. (Gross)	1,452,000	...	...	19,091,000
46,303,912	18,322,000	2,700,000	(6,000,000)	61,325,912		Total non-budgetary	5,177,931	336	56,147,645	36,124,154
						Total Program—				
34,113,778	**2,256,805,000**	**19,954,332**	**6,370,031**	**2,317,243,141**		**Budgetary**	**2,277,466,173**	**5,792,826**	**33,984,142**	**2,033,938,747**
46,303,912	**18,322,000**	**2,700,000**	**(6,000,000)**	**61,325,912**		**Non-budgetary**	**5,177,931**	**336**	**56,147,645**	**36,124,154**
						Northern Affairs Program				
...	57,091,000	...	...	57,091,000	30	Operating expenditures				
...	...	4,953,911	...	4,953,911	30c	Operating expenditures				
...	...	...	(353,951)	(353,951)		Transfer to Vote 45				
...	57,091,000	4,953,911	(353,951)	61,690,960		Total—Vote 30	60,373,974	1,316,986	...	52,835,078
...	...	249,260	...	249,260	31b	To write-off from the accounts of Canada, certain debts due to Her Majesty in Right of Canada amounting to: a) $220,864 representing the principal of 14 accounts owed by 9 debtors arising from direct loans made from the Yukon Territory small business loans account, and b) $28,396 representing the principal of 12 accounts owed by 12 debtors arising from direct loans made from the Eskimo Loan Fund	249,259	1	...	...
...	19,189,000	...	...	19,189,000	35	Capital expenditures				
...	...	290,000	...	290,000	35c	Capital expenditures				
...	...	...	(47,400)	(47,400)		Transfer to Vote 45				
...	19,189,000	290,000	(47,400)	19,431,600		Total—Vote 35	19,416,295	15,305	...	18,995,824
336,764	39,231,500	...	...	39,568,264	40	Grants and contributions				
...	...	1,000,000	...	1,000,000	40b	Grants listed in the Estimates				
...	...	1,710,300	...	1,710,300	40c	Contributions				
336,764	39,231,500	2,710,300	...	42,278,564		Total—Vote 40	41,494,165	447,635	336,764	38,757,443
...	4,505,000	...	(78,000)	4,427,000	(S)	Contributions to employee benefit plans	4,427,000	...	...	4,656,000
...	...	...	57,418	57,418	(S)	Refunds of amounts credited to revenue in previous years	57,418	...	...	87,952
336,764	120,016,500	8,203,471	(421,933)	128,134,802		Total budgetary	126,018,111	1,779,927	336,764	115,352,297

320,000	...	...	...	320,000	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the National Housing Act and Appropriation Act No. 3, 1975. Limit $320,000. (Gross)	...	...	320,000	...
4,247,757	...	...	...	4,247,757	L55	Provision of Eskimo Loan Fund for loans to Eskimos to promote commercial activities as established by Vote 546, Appropriation Act No. 3, 1953 and last amended by Vote L55, Appropriation Act No. 2, 1978-79. Limit $7,072,000. (Net)	(295,147)	...	4,542,904	386,565
4,686,588	...	...	...	4,686,588	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000. (Appropriation Act No. 4, 1969). (Net)	(220,863)	...	4,907,451	44
9,254,345	...	...	...	9,254,345		Total non-budgetary	(516,010)	...	9,770,355	386,609
						Total Program—				
336,764	**120,016,500**	**8,203,471**	**(421,933)**	**128,134,802**		**Budgetary**	**126,018,111**	**1,779,927**	**336,764**	**115,352,297**
9,254,345	**...**	**...**	**...**	**9,254,345**		**Non-budgetary**	**(516,010)**	**...**	**9,770,355**	**386,609**
						Transfer Payments to the Territorial Governments Program				
...	189,000,000	...	...	189,000,000	45	Transfer payments to the Government of the Yukon Territory				
...	...	1,953,800	...	1,953,800	45b	Transfer of $353,951 from Indian Affairs and Northern Development Vote 30 and $47,400 from Indian Affairs and Northern Development Vote 35				
...	...	2,718,718	...	2,718,718	45c	Transfer of $1,310,960 from Indian Affairs and Northern Development Vote 50				
...	...	...	353,951	353,951		Transfer from: Vote 30				
...	...	...	47,400	47,400		Vote 35				
...	...	...	1,310,960	1,310,960		Vote 50				
...	189,000,000	4,672,518	1,712,311	195,384,829		Total—Vote 45	195,384,829	...	...	184,699,000
...	727,000,000	...	...	727,000,000	50	Transfer payments to the Government of the Northwest Territories				
...	...	...	(1,310,960)	(1,310,960)		Transfer to Vote 45				
...	727,000,000	...	(1,310,960)	725,689,040		Total—Vote 50	725,689,040	...	...	666,191,122
...	**916,000,000**	**4,672,518**	**401,351**	**921,073,869**		**Total Program—Budgetary**	**921,073,869**	**...**	**...**	**850,890,122**
						Total Department—				
34,450,542	**3,339,387,300**	**32,830,321**	**8,870,450**	**3,415,538,613**		**Budgetary**	**3,372,872,460**	**8,345,247**	**34,320,906**	**3,043,087,751**
55,558,257	**18,322,000**	**2,700,000**	**(6,000,000)**	**70,580,257**		**Non-budgetary**	**4,661,921**	**336**	**65,918,000**	**36,510,763**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available	As shown in								Available	
from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Northern Canada Power Commission				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	43,128,839
...	...	...	...	...		**Total Program—Budgetary**	...	...	...	**43,128,839**
						Total Ministry—				
[illegible]	[illegible]	[illegible]	**8,670,400**	**3,415,538,613**		**Budgetary**	**3,372,872,460**	**8,345,247**	**34,320,906**	[illegible]
[illegible]	[illegible]	**2,700,000**	**(6,000,000)**	**70,580,257**		**Non-budgetary**	**4,661,921**	**336**	**65,918,000**	**36,510,763**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5--Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	6,574,800	...	368,682	(244,274)	(10,575)	...	6,688,633	**Executive direction**	8,728,367	(2,039,734)	...	6,843,250
...	27,929,000	...	1,936,884	(595,675)	(43,625)	...	29,226,584	**Finance and professional services**	27,738,768	1,487,816	...	24,940,108
...	8,173,000	...	773,714	(42,675)	(10,500)	...	8,893,539	**Human resource management**	7,291,890	1,601,649	...	7,148,391
...	3,682,000	...	181,745	(301,675)	(4,900)	...	3,557,170	**Communications**	3,545,506	11,664	...	3,092,884
...	46,358,800	...	3,261,025	(1,184,299)	(69,600)	...	48,365,926	**Total—Operating**	47,304,531	1,061,395	...	42,024,633
								Capital				
...	16,000	...	...	...	...	...	16,000	**Executive direction**	358,753	(342,753)	...	185,210
...	169,000	...	...	513,875	...	...	682,875	**Finance and professional services**	562,162	120,713	...	626,186
...	18,000	...	...	...	...	...	18,000	**Human resource management**	48,494	(30,494)	...	33,514
...	4,000	...	...	...	...	...	4,000	**Communications**	40,367	(36,367)	...	37,042
...	207,000	...	...	513,875	...	...	720,875	**Total—Capital**	1,009,776	(288,901)	...	881,952
								Program Summary				
...	6,590,800	...	368,682	(244,274)	(10,575)	...	6,704,633	**Executive direction**	9,087,120	(2,382,487)	...	7,028,460
...	28,098,000	...	1,936,884	(81,800)	(43,625)	...	29,909,459	**Finance and professional services**	28,300,930	1,608,529	...	25,566,294
...	8,191,000	...	773,714	(42,675)	(10,500)	...	8,911,539	**Human resource management**	7,340,384	1,571,155	...	7,181,905
...	3,686,000	...	181,745	(301,675)	(4,900)	...	3,561,170	**Communications**	3,585,873	(24,703)	...	3,129,926
...	**46,565,800**	**...**	**3,261,025**	**(670,424)**	**(69,600)**	**...**	**49,086,801**	**Total Program—Budgetary**	**48,314,307**	**772,494**	**...**	**42,906,585**
								Indian and Inuit Affairs Program				
								Operating				
...	4,726,000	...	188,949	667,818	...	...	5,582,767	**Self-government**	6,535,231	(952,464)	...	11,304,904
...	2,616,000	...	120,038	1,738,350	...	...	4,474,388	**Comprehensive claims**	5,611,805	(1,137,417)	...	3,645,928
34,113,778	24,564,000	14,365,497	644,650	680,690	(1,493,337)	...	72,875,278	**Economic development**	36,040,433	2,850,703	33,984,142	22,375,935
...	33,747,000	...	1,098,128	1,120,380	54,628	...	36,020,136	**Lands, revenues and trusts**	38,281,058	(2,260,922)	...	32,567,600
...	55,278,000	...	2,072,883	(620,616)	...	...	56,730,267	**Education**	53,720,292	3,009,975	...	63,537,447
...	15,327,000	...	405,685	(1,207,868)	...	...	14,524,817	**Social development**	14,158,467	366,350	...	12,783,325
...	47,612,000	313,236	251,191	(16,727,401)	265,764	...	31,714,790	**Capital facilities and community services**	31,136,862	577,928	...	34,183,760
...	15,573,000	...	514,608	2,595,878	...	...	18,683,486	**Band management**	18,712,643	(29,157)	...	13,084,381
...	51,374,000	...	1,457,131	3,961,206	(267,183)	...	56,525,154	**Program management and administration**	53,598,022	2,927,132	...	52,076,433
34,113,778	250,817,000	14,678,733	6,753,263	(7,791,563)	(1,440,128)	...	297,131,083	**Total—Operating**	257,794,813	5,352,128	33,984,142	245,559,713

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	...	...	...	47,649	...	...	47,649	**Economic development**	47,649	...	...	849,603
...	1,001,000	...	...	(733,000)	...	...	268,000	**Lands, revenues and trusts**	86,993	181,007	...	645,003
...	10,646,000	...	...	(5,027,345)	...	...	5,618,655	**Capital facilities and community services**	5,542,350	76,305	...	12,453,929
...	1,549,000	...	...	488,196	...	...	2,037,196	**Program management and administration**	2,037,196	...	...	1,505,839
...	13,196,000	...	...	(5,224,500)	...	...	7,971,500	**Total—Capital**	7,714,188	257,312	...	15,454,374
								Transfer payments				
...	7,375,000	...	...	861,075	...	...	8,236,075	**Self-government**	8,236,075	...	...	6,520,575
...	39,855,000	...	...	(860,743)	...	...	38,994,257	**Comprehensive claims**	38,945,305	48,952	...	41,772,634
...	47,597,000	...	...	9,754,619	...	...	57,351,619	**Economic development**	57,351,619	...	...	57,519,791
...	12,392,000	5,275,599	...	16,319,071	386,472	...	34,373,142	**Lands, revenues and trusts**	34,373,142	...	...	16,900,378
...	621,579,000	...	...	5,384,045	...	...	626,963,045	**Education**	626,963,045	...	...	553,644,823
...	554,616,000	...	...	(28,003,439)	...	...	526,612,561	**Social development**	526,478,127	134,434	...	475,743,131
...	505,875,000	...	...	19,310,327	...	...	525,185,327	**Capital facilities and community services**	525,185,327	...	...	457,743,464
...	203,503,000	...	...	(9,078,468)	...	...	194,424,532	**Band management**	194,424,532	...	...	163,079,864
...	1,992,792,000	5,275,599	...	13,686,487	386,472	...	2,012,140,558	**Total—Transfer payments**	2,011,957,172	183,386	...	1,772,924,660
								Non-budgetary				
...	18,322,000	2,700,000	...	...	...	...	21,022,000	**Comprehensive claims**	21,021,664	336	...	35,708,516
28,405,418	...	...	...	...	(6,000,000)	...	22,405,418	**Economic development**	(15,151,600)	...	37,557,018	935,656
17,898,494	...	...	...	...	...	...	17,898,494	**Capital facilities and community services**	(692,133)	...	18,590,627	(520,018)
46,303,912	18,322,000	2,700,000	...	...	(6,000,000)	...	61,325,912	**Total—Non-budgetary**	5,177,931	336	56,147,645	36,124,154
								Program Summary				
...	12,101,000	...	188,949	1,528,893	...	...	13,818,842	Self-government	14,771,306	(952,464)	...	17,825,479
								Comprehensive claims—				
...	42,471,000	...	120,038	877,607	...	...	43,468,645	Budgetary	44,557,110	(1,088,465)	...	45,418,562
...	18,322,000	2,700,000	...	...	...	...	21,022,000	Non-budgetary	21,021,664	336	...	35,708,516
								Economic development—				
34,113,778	72,161,000	14,365,497	644,650	10,482,958	(1,493,337)	...	130,274,546	Budgetary	93,439,701	2,850,703	33,984,142	80,745,329
28,405,418	...	...	...	...	(6,000,000)	...	22,405,418	Non-budgetary	(15,151,600)	...	37,557,018	935,656
...	47,140,000	5,275,599	1,098,128	16,706,451	441,100	...	70,661,278	Lands, revenues and trusts	72,741,193	(2,079,915)	...	50,112,981
...	676,857,000	...	2,072,883	4,763,429	...	...	683,693,312	Education	680,683,337	3,009,975	...	617,182,270
...	569,943,000	...	405,685	(29,211,307)	...	...	541,137,378	Social development	540,636,594	500,784	...	488,526,456

								Capital facilities and community services—				
...	564,133,000	313,236	251,191	(2,444,419)	265,764	...	562,518,772	Budgetary	561,864,539	654,233	...	504,381,153
17,898,494	...	...	...	...	...	...	17,898,494	Non-budgetary	(692,133)	...	18,590,627	(520,018)
...	219,076,000	...	514,608	(6,482,590)	...	...	213,108,018	Band management	213,137,175	(29,157)	...	176,164,245
...	52,923,000	...	1,457,131	4,449,402	(267,183)	...	58,562,350	Program management and administration	55,635,218	2,927,132	...	53,582,272
								Total Program—				
34,113,778	**2,256,805,000**	**19,954,332**	**6,753,263**	**670,424**	**(1,053,656)**	...	**2,317,243,141**	**Budgetary**	**2,277,466,173**	**5,792,826**	**33,984,142**	**2,033,938,747**
46,303,912	**18,322,000**	**2,700,000**	...	...	**(6,000,000)**	...	**61,325,912**	**Non-budgetary**	**5,177,931**	**336**	**56,147,645**	**36,124,154**
								Northern Affairs Program				
								Operating				
...	4,164,000	...	...	...	...	...	4,164,000	Political, scientific, social and cultural development	3,628,371	535,629	...	2,373,669
...	45,443,000	5,203,171	...	(353,951)	57,418	...	50,349,638	Economic development and resource management	51,224,414	(874,776)	...	35,380,177
...	7,087,000	...	...	...	...	...	7,087,000	Canada Oil and Gas Lands administration	5,274,970	1,812,030	...	5,425,919
...	4,902,000	...	...	...	(78,000)	...	4,824,000	Program management	4,979,895	(155,895)	...	14,419,265
...	61,596,000	5,203,171	...	(353,951)	(20,582)	...	66,424,638	Total—Operating	65,107,650	1,316,988	...	57,599,030
								Capital				
...	89,000	...	...	(62,868)	...	...	26,132	Political, scientific, social and cultural development	17,500	8,632	...	12,533
...	18,910,000	290,000	...	15,468	...	...	19,215,468	Economic development and resource management	19,215,468	...	...	18,342,582
...	155,000	...	...	...	...	...	155,000	Canada Oil and Gas Lands administration	155,000	...	...	55,000
...	35,000	...	...	...	...	...	35,000	Program management	28,328	6,672	...	585,709
...	19,189,000	290,000	...	(47,400)	...	...	19,431,600	Total—Capital	19,416,296	15,304	...	18,995,824
								Transfer payments				
336,764	30,154,000	1,529,300	...	...	...	...	32,020,064	Political, scientific, social and cultural development	31,538,392	144,908	336,764	30,038,411
...	9,077,500	581,000	...	...	...	...	9,658,500	Economic development and resource management	9,417,914	240,586	...	8,689,032
...	...	600,000	...	...	...	...	600,000	Program management	537,859	62,141	...	30,000
336,764	39,231,500	2,710,300	...	...	...	...	42,278,564	Total—Transfer payments	41,494,165	447,635	336,764	38,757,443
								Non-budgetary				
9,254,345	...	...	...	...	...	...	9,254,345	Economic development and resource management	(516,010)	...	9,770,355	386,609

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
336,764	34,407,000	1,529,300	...	(62,868)	...	...	36,210,196	Political, scientific, social and cultural development	35,184,263	689,169	336,764	32,424,613
								Economic developpement and resource management—				
...	73,430,500	6,074,171	...	(338,483)	57,418	...	79,223,606	Budgetary	79,857,796	(634,190)	...	62,411,791
9,254,345	...	...	...	...	...	...	9,254,345	Non-budgetary	(516,010)	...	9,770,355	386,609
...	7,242,000	...	...	...	...	...	7,242,000	Canada Oil and Gas Lands administration	5,429,970	1,812,030	...	5,480,919
...	4,937,000	600,000	...	...	(78,000)	...	5,459,000	Program management	5,546,082	(87,082)	...	15,034,974
								Total Program—				
336,764	**120,016,500**	**8,203,471**	**...**	**(401,351)**	**(20,582)**	**...**	**128,134,802**	**Budgetary**	**126,018,111**	**1,779,927**	**336,764**	**115,352,297**
9,254,345	**...**	**...**	**...**	**...**	**...**	**...**	**9,254,345**	**Non-budgetary**	**(516,010)**	**...**	**9,770,355**	**386,609**
								Transfer Payments to the Territorial Governments Program				
...	916,000,000	4,672,518	...	401,351	...	...	921,073,869	Transfer payments	921,073,869	...	...	850,890,122
...	**916,000,000**	**4,672,518**	**...**	**401,351**	**...**	**...**	**921,073,869**	**Total Program—Budgetary**	**921,073,869**	**...**	**...**	**850,890,122**
								Total Department—				
34,450,542	**3,339,387,300**	**32,830,321**	**10,014,288**	**...**	**(1,143,838)**	**...**	**3,415,538,613**	**Budgetary**	**3,372,872,460**	**8,345,247**	**34,320,906**	**3,043,087,751**
55,558,257	**18,322,000**	**2,700,000**	**...**	**...**	**(6,000,000)**	**...**	**70,580,257**	**Non-budgetary**	**4,661,921**	**336**	**65,918,000**	**36,510,763**
								Northern Canada Power Commission				
...	...	...	...	...	...	...	...	Operating	...	...	...	43,128,839
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**Total Program—Budgetary**	**...**	**...**	**...**	**43,128,839**
								Total Ministry—				
34,450,542	**3,339,387,300**	**32,830,321**	**10,014,288**	**...**	**(1,143,838)**	**...**	**3,415,538,613**	**Budgetary**	**3,372,872,460**	**8,345,247**	**34,320,906**	**3,086,216,590**
55,558,257	**18,322,000**	**2,700,000**	**...**	**...**	**(6,000,000)**	**...**	**70,580,257**	**Non-budgetary**	**4,661,921**	**336**	**65,918,000**	**36,510,763**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Indian and Inuit Affairs Program				
							Grants				
							Self-government				
...	2,175,000	...	...	332	...	2,175,332	Grants to the Sechelt Indian Band pursuant to the Sechelt Indian Band Self-Government Act	2,175,332	...	...	2,022,469
							Comprehensive claims				
...	18,998,000	...	...	(621,134)	...	18,376,866	Grants to James Bay Cree and Naskapi Bands of Quebec	18,376,866	...	...	22,409,297
...	5,000,000	...	...	...	...	5,000,000	(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	...	...	5,000,000
...	8,686,000	...	...	(296,057)	...	8,389,943	Capital grants to the Cree and Naskapi Bands of Quebec	8,341,892	48,051	...	7,145,248
...	247,000	...	...	...	...	247,000	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	246,750	250	...	...
...	2,000,000	...	...	...	...	2,000,000	Grant for progress payment to the Dene Nation and the Métis Association of the Northwest Territories towards an eventual claim settlement	2,000,000	...	...	2,000,000
...	34,931,000	...	...	(917,191)	...	34,013,809		33,965,508	48,301	...	36,554,545
							Economic development				
...	1,569,000	...	...	(1,180,983)	...	388,017	Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit	388,017	...	...	1,010,645
							Lands, revenues and trusts				
...	880,000	...	...	...	386,472	1,266,472	(S) Indian annuities treaty payments	1,266,472	...	...	1,089,021
...	300,000	...	...	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	1,500,000	...	...	(1,292,500)	...	207,500	Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act	207,500	...	...	396,000
...	...	4,690,000	...	...	...	4,690,000	Grant to the Lower Kootenay Indian Band in settlement of a specific claim	4,690,000	...	...	...
...	...	585,599	...	12,980,216	...	13,565,815	Grants to Indians bands for specific land claims	13,565,815	...	...	5,902,337
...	2,680,000	5,275,599	...	11,687,716	386,472	20,029,787		20,029,787	...	...	7,687,358
							Education				
...	2,301,000	...	...	(1,681,151)	...	619,849	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	619,849	...	...	1,327,043
...	38,422,000	...	...	(3,215,430)	...	35,206,570	Grants to individuals, Indians and Inuit and organizations to support their post-secondary educational advancement	35,206,570	...	...	32,113,292
...	40,723,000	...	...	(4,896,581)	...	35,826,419		35,826,419	...	...	33,440,335
							Social development				
...	88,175,000	...	...	(13,075,664)	...	75,099,336	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	74,964,902	134,434	...	76,746,535
...	2,078,000	...	...	1,033,405(1)	...	3,111,405	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	3,111,405	...	...	1,584,657
...	90,253,000	...	...	(12,042,259)	...	78,210,741		78,076,307	134,434	...	78,331,192
							Band management				
...	121,219,000	...	...	(15,849,496)	...	105,369,504	Grants to Indian bands, their district councils and Inuit settlements to support their administration	105,369,504	...	...	94,816,973
...	5,225,000	...	...	...	...	5,225,000	Grants to Miawpukek Indian Band to support designated programs	5,225,000	...	...	4,988,000
...	126,444,000	...	...	(15,849,496)	...	110,594,504		110,594,504	...	...	99,804,973
...	**298,775,000**	**5,275,599**	...	**(23,198,462)**	**386,472**	**281,238,609**	**Total—Grants**	**281,055,874**	**182,735**	...	**258,851,517**

							Contributions				
							Self-government				
...	1,200,000	...	...	1,031,860	...	2,231,860	Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements	2,231,860	...	...	2,081,888
...	4,000,000	...	...	(171,117)	...	3,828,883	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations	3,828,883	...	...	2,416,218
...	5,200,000	...	...	860,743	...	6,060,743		6,060,743	...	...	4,498,106
							Comprehensive claims				
...	4,529,000	...	...	...	...	4,529,000	Contributions to native claimants for the preparation and submission of claims	4,528,649	351	...	4,423,389
...	395,000	...	...	56,448	...	451,448	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the Cree-Naskapi (of Quebec) Act	451,148	300	...	394,700
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	400,000
...	4,924,000	...	...	56,448	...	4,980,448		4,979,797	651	...	5,218,089
							Economic development				
...	16,000,000	...	...	4,508,749	...	20,508,749	Contributions to Indian and Inuit economic institutions	20,508,749	...	...	15,202,573
...	30,028,000	...	...	6,426,853	...	36,454,853	Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development	36,454,853	...	...	41,306,573
...	46,028,000	...	...	10,935,602	...	56,963,602		56,963,602	...	...	56,509,146
							Lands, revenues and trusts				
...	1,525,000	...	...	(220,193)	...	1,304,807	Contributions to Indian bands for land selection	1,304,807	...	...	2,037,082
...	200,000	...	...	(18,616)	...	181,384	Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	181,384	...	...	310,393
...	4,922,000	...	...	4,589,887	...	9,511,887	Contributions to Indian bands for land and estates management	9,511,887	...	...	4,160,043
...	1,677,000	...	...	(183,374)	...	1,493,626	Contributions to Indian bands for membership administration	1,493,626	...	...	1,292,562
...	300,000	...	...	844,453	...	1,144,453	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	1,144,453	...	...	1,412,940

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	400,000	...	...	(380,802)	...	19,198	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	19,198	...	...	...
...	688,000	...	...	...	...	688,000	Contributions to Indian bands for residence information	688,000	...	...	...
...	9,712,000	...	...	4,631,355	...	14,343,355		14,343,355	...	...	9,213,020
							Education				
...	448,461,000	...	...	(5,255,810)	...	443,205,190	Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for elementary and secondary educational services and support	443,205,190	...	...	396,235,410
...	33,505,000	...	...	(3,628,185)	...	29,876,815	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	29,876,815	...	...	28,091,653
...	91,670,000	...	...	18,852,053	...	110,522,053	Contributions to Indian bands and Inuit settlements or educational institutions for post-secondary educational services and support	110,522,053	...	...	88,610,293
...	7,220,000	...	...	312,568	...	7,532,568	Contributions to Indians, bands, Inuit, settlements or organizations for cultural centres and cultural development	7,532,568	...	...	7,267,132
...	580,856,000	...	...	10,280,626	...	591,136,626		591,136,626	...	...	520,204,488
							Social development				
...	328,243,000	...	...	(11,698,221)	...	316,544,779	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves	316,544,779	...	...	275,770,924
...	127,522,000	...	...	(3,143,986)	...	124,378,014	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services	124,378,014	...	...	115,198,412

...	8,598,000	...	...	(1,118,973)	...	7,479,027	Contributions to Indian bands, Inuit settlements or organizations for community social services and rehabilitation	7,479,027	...	...	6,442,603
...	**464,363,000**	...	...	**(15,961,180)**	...	448,401,820		448,401,820	...	...	**397,411,939**
							Capital facilities and community services				
							Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:				
...	369,841,000	...	...	5,237,314	...	375,078,314	Capital	375,078,314	...	...	317,117,490
...	136,034,000	...	...	14,073,013	...	150,107,013	Maintenance and operation	150,107,013	...	...	140,625,974
...	**505,875,000**	...	...	**19,310,327**	...	525,185,327		525,185,327	...	...	**457,743,464**
							Band management				
...	3,965,000	...	...	8,983,453	...	12,948,453	Contributions to Indian bands and Inuit settlements for local development planning	12,948,453	...	...	5,763,048
...	8,644,000	...	...	4,209,702	...	12,853,702	Contributions to Indian bands and associations for policy development and consultation	12,853,702	...	...	14,746,903
...	22,209,000	...	...	(11,547,707)	...	10,661,293	Contributions to Indian bands, Inuit settlements and their organizations for employee pension benefit plans	10,661,293	...	...	7,790,395
...	4,281,000	...	...	1,609,043	...	5,890,043	Contributions to Indian bands for programs on Indian management and social paraprofessional training	5,890,043	...	...	5,594,127
...	7,845,000	...	...	(367)	...	7,844,633	Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	7,844,633	...	...	7,359,000
...	30,115,000	...	...	3,516,904	...	33,631,904	Contributions to tribal councils for administrative service costs and management support services	33,631,904	...	...	22,021,418
...	**77,059,000**	...	...	**6,771,028**	...	83,830,028		83,830,028	...	...	**63,274,891**
...	**1,694,017,000**	...	...	**36,884,949**	...	**1,730,901,949**	**Total—Contributions**	**1,730,901,298**	**651**	...	**1,514,073,143**
							Program Summary by Activity				
...	7,375,000	...	...	861,075	...	8,236,075	Self-government	8,236,075	...	...	6,520,575
...	39,855,000	...	...	(860,743)	...	38,994,257	Comprehensive claims	38,945,305	48,952	...	41,772,634
...	47,597,000	...	...	9,754,619	...	57,351,619	Economic development	57,351,619	...	...	57,519,791
...	12,392,000	5,275,599	...	16,319,071	386,472	34,373,142	Lands, revenues and trusts	34,373,142	...	...	16,900,378
...	621,579,000	...	...	5,384,045	...	626,963,045	Education	626,963,045	...	...	553,644,823
...	554,616,000	...	...	(28,003,439)	...	526,612,561	Social development	526,478,127	134,434	...	475,743,131
...	505,875,000	...	...	19,310,327	...	525,185,327	Capital facilities and community services	525,185,327	...	...	457,743,464
...	203,503,000	...	...	(9,078,468)	...	194,424,532	Band management	194,424,532	...	...	163,079,864
...	**1,992,792,000**	**5,275,599**	...	**13,686,487**	**386,472**	**2,012,140,558**	**Total Program**	**2,011,957,172**	**183,386**	...	**1,772,924,660**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Northern Affairs Program				
							Grants				
							Political, scientific, social and cultural development				
...	45,000	...	...	...	...	45,000	Grants to individuals or organizations for the advancement of Indian and Inuit culture	45,000	...	...	45,000
...	748,000	...	...	...	...	748,000	Grants to Canadian universities and institutes for northern scientific research training	748,000	...	...	748,000
...	110,000	...	...	...	...	110,000	Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	110,000	...	...	130,000
...	5,000	...	...	...	...	5,000	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5,000	...	...	5,000
...	...	1,000,000	...	...	...	1,000,000	Payment to the Council for Yukon Indians of an interim payment on compensation for the settlement of its comprehensive claim	1,000,000	...	...	...
336,764	...	...	...	...	...	336,764	Northern development mineral assistance grant	...	...	336,764	...
336,764	908,000	1,000,000	...	...	...	2,244,764		1,908,000	...	336,764	928,000
							Economic development and resource management				
...	15,000	...	...	...	...	15,000	Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory	15,000	...	...	15,000
...	100,000	...	...	...	...	100,000	Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues	100,000	...	...	180,000

...	40,000	...	...	...	...	40,000	Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	40,000	...	...	40,000
...	5,000	...	...	...	...	5,000	Grant to the Territories Accident Prevention Association	5,000	...	...	5,000
...	2,000	...	...	...	...	2,000	Grant to the Yukon Prospector's Association	2,000	...	...	2,000
...	10,000	...	...	...	...	10,000	Grant to the Klondike Placer Mining Association	10,000	...	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
...	172,000	...	...	...	...	172,000		172,000	...	...	262,000
336,764	**1,080,000**	**1,000,000**	**...**	**...**	**...**	**2,416,764**	**Total—Grants**	**2,080,000**	**...**	**336,764**	**1,190,000**
							Contributions				
							Political, scientific, social and cultural development				
...	16,412,000	...	...	(712,000)	...	15,700,000	Contributions to the government of the Northwest Territories for hospital care of Indians and Inuit	15,700,000	...	...	17,813,977
...	1,630,000	...	...	(60,903)	...	1,569,097	Contributions to the government of the Yukon Territory for hospital care of Indians	1,569,097	...	...	1,520,393
...	3,597,000	...	...	1,153,000	...	4,750,000	Contributions to the government of the Northwest Territories for medicare of Indians and Inuit	4,750,000	...	...	2,806,604
...	1,266,000	...	...	(469,097)	...	796,903	Contributions to the government of the Yukon Territory for medicare of Indians	775,551	21,352	...	730,867
...	208,000	...	...	89,000	...	297,000	Contributions to the government of the Yukon Territory for low income rental-purchase housing	297,000	...	...	229,000
...	99,000	...	...	70,000	...	169,000	Contributions to northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	169,000	...	...	116,100
...	454,000	...	...	...	...	454,000	Contributions to Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program	454,000	...	...	454,000
...	431,000	...	...	(431,000)	...	...	Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts	...	...	...	412,261
...	300,000	...	...	...	...	300,000	Contributions to Inuit cultural organizations to promote the development of Inuit culture and language	300,000	...	...	300,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	78,000	...	...	(39,000)	...	39,000	Contribution to the Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art	39,000	...	...	78,000
...	80,000	...	...	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	72,000	...	...	...	...	72,000	Contributions for the Constitutional Alliance of the Northwest Territories to develop a concensus on a division of the Northwest Territories	72,000	...	...	208,000
...	4,519,000	...	...	(229,700)	...	4,289,300	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,165,744	123,556	...	4,225,209
...	100,000	...	...	...	...	100,000	Contribution to the Canadian Regional Office of the Inuit Circumpolar Conference	100,000	...	...	100,000
...	...	340,300	...	159,700	...	500,000	Advance payment on one-time implementation costs to determine eligibility and conduct enrollment of beneficiaries of the Council for Yukon Indians Land claim	500,000	...	...	...
...	...	189,000	...	...	...	189,000	Contribution to Inuit Tapirisat of Canada for the production and distribution of Inuktitut Magazine	189,000	...	...	36,000
...	...	...	...	470,000	...	470,000	Contribution to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	470,000	...	...	...
...	29,246,000	529,300	...	...	...	29,775,300		29,630,392	144,908	...	29,110,411
							Economic development and resource management				
...	474,000	581,000	...	...	...	1,055,000	Contributions to the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement	947,663	107,337	...	1,287,664

...	3,600,000	...	...	...	...	3,600,000	Contributions to the government of the Northwest Territories in relation to the Canada/Northwest Territories Economic Development Subsidiary Agreements	3,542,676	57,324	...	2,565,577
...	55,000	...	...	11,600	...	66,600	Contribution to the Community Advisory Committees	66,600	...	...	72,100
...	55,000	...	...	(11,600)	...	43,400	Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people	37,000	6,400	...	55,000
...	1,515,000	...	...	(71,209)	...	1,443,791	Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit	1,429,888	13,903	...	1,300,000
...	9,000	...	...	709	...	9,709	Contribution for the Canadian Interagency Forest Fire Centre	9,709	...	...	9,158
...	2,570,000	...	...	...	...	2,570,000	Contribution to encourage and support the direct participation of the territorial governments and northern native organizations in the northern land use planning program	2,518,280	51,720	...	2,413,245
...	15,500	...	...	...	...	15,500	Contribution to the Porcupine Caribou Management Board	12,500	3,000	...	12,500
...	500,000	...	...	...	...	500,000	Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry	499,098	902	...	610,917
...	97,000	...	...	70,500	...	167,500	Contributions to native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	167,500	...	...	85,871
...	15,000	...	...	...		15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	8,905,500	581,000	...	...	...	9,486,500		9,245,914	240,586	...	8,427,032
							Program management				
...	...	600,000	...	...	...	600,000	Contributions to the territorial governments, Indian bands and private employers for the payment of allowances to northern native persons to whom on-the-job training is provided	537,859	62,141	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,000
...	...	600,000	...	...	...	600,000		537,859	62,141	...	30,000
...	**38,151,500**	**1,710,300**	...	...	...	**39,861,800**	**Total—Contributions**	**39,414,165**	**447,635**	...	**37,567,443**
							Program Summary by Activity				
336,764	30,154,000	1,529,300	...	...	...	32,020,064	Political, scientific, social and cultural development	31,538,392	144,908	336,764	30,038,411
...	9,077,500	581,000	...	...	...	9,658,500	Economic development and resource management	9,417,914	240,586	...	8,689,032
...	...	600,000	...	...	...	600,000	Program management	537,859	62,141	...	30,000
336,764	**39,231,500**	**2,710,300**	...	...	...	**42,278,564**	**Total Program**	**41,494,165**	**447,635**	**336,764**	**38,757,443**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Transfer Payments to the Territorial Governments Program				
							Other transfer payments				
...	189,000,000	4,672,518	...	1,712,311	...	195,384,829	Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the government of the Yukon Territory, the payments to the government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	195,384,829	...	...	184,699,000
...	727,000,000	...	...	(1,310,960)	...	725,689,040	Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the government of the Northwest Territories, the payments to the government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	725,689,040	...	...	666,191,122
...	**916,000,000**	**4,672,518**	**...**	**401,351**	**...**	**921,073,869**	**Total Program**	**921,073,869**	**...**	**...**	**850,890,122**
336,764	**2,948,023,500**	**12,658,417**	**...**	**14,087,838**	**386,472**	**2,975,492,991**	**Total Department**	**2,974,525,206**	**631,021**	**336,764**	**2,662,572,225**
336,764	**2,948,023,500**	**12,658,417**	**...**	**14,087,838**	**386,472**	**2,975,492,991**	**Total Ministry**	**2,974,525,206**	**631,021**	**336,764**	**2,662,572,225**

(S) Statutory transfer payment.

(1) Due to an administrative error, Supplementary Estimates which sought to increase current authority of $2,078,000 to meet incremental requirements for Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves inadvertently used wording for Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Economic development			
Indian economic development. (Net)	...	15,151,600	...
Capital facilities and community services			
Off Reserve Housing Fund. (Net)	...	692,133	520,018
Total Program—Non-budgetary	...	**15,843,733**	**520,018**
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Economic development and resource management			
Loan repayments. (Net)	...	516,010	...
Total Program—Non-budgetary	...	**516,010**	...
Total Department—Non-budgetary	...	**16,359,743**	**520,018**
Total Ministry—Non-budgetary	...	**16,359,743**	**520,018**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	9,900	68,128
Adjustments to Payables at Year End (PAYE)	34,142	19,101
	44,042	87,229
Services and service fees	2,536	4,022
Proceeds from sales	...	192
Other non-tax revenue	834	21,898
Total Program	**47,412**	**113,341**
Indian and Inuit Affairs Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Indian economic development fund	2,380,440	2,916,928
Inuvialuit Regional Corporation	6,503,207	5,993,223
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	698,700	586,446
Other	156,944	180,036
Stoney Band	11,688	11,688
	9,750,979	9,688,321
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	586,915	641,127
Capital costs	158,281	336,752
Sundries	2,913,248	3,778,049
Adjustments to Payables at Year End (PAYE)—		
Operation and maintenance	243,284	376,301
Capital costs	72,413	53,676
Grants and contributions	295,740	438,486
	4,269,881	5,624,391
Privileges, licences and permits—		
Living accommodation and services	898,436	1,040,121
Sundries	47,064	11,175
	945,500	1,051,296
Services and service fees	1,134	988
Proceeds from sales—		
Utilities	772,465	877,216
Other	72,500	...
	844,965	877,216

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Other non-tax revenue	238,586	130,678
Transfers from provincial and territorial governments	6,553	...
Sundries	1,765	30,597
	246,904	161,275
Total Program	**16,059,363**	**17,403,487**
Northern Affairs Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Government of the Yukon Territory	531,994	603,001
Government of the Northwest Territories	18,792	22,044
Eskimo loan fund	277,874	159,147
Northern Canada Power Commission	...	1,477,010
Yukon Energy Corporation	4,034,376	4,141,113
Other accounts—		
Curragh Resources	710,725	...
	5,573,761	6,402,315
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	107,525	92,278
Capital costs	33,122	6,967
Repayable contribution—Curragh Resources	6,000,000	9,391,684
Sundries	65,009	226,321
Adjustments to Payables at Year End (PAYE)—		
Operation and maintenance	104,369	77,175
Capital costs	4,675	73,418
Grants and contributions	346,264	92,723
	6,660,964	9,960,566
Privileges, licences and permits—		
Canada Mining—		
Leases	491,736	461,189
Royalties	12,883,469	12,994,537
Coal leases	31,073	59,362
Forestry	46,127	73,353
Land, building and machinery rentals	6,600	8,275
Land use fees	375,198	626,959
Living accommodations and services	700,474	748,720
Metallic and non-metallic	72,113	70,790
Oil and gas leases	20,790	19,670
Oil and gas royalties	7,025,625	4,731,258
Quarring royalties	47,347	35,334
Water rentals	2,034	9,908
Yukon quartz mining—		
Royalties	1,546,250	673,272
Fees and leases	554,423	650,878
Sundries	20,262	31,898
	23,823,521	21,195,403
Services and service fees—		
Placer mining fees	234,632	252,138
Canada mining fees	262,146	326,723
Land use registrar fees	210,440	136,711
Land use fees	120,728	95,324
Use of aircraft for fire fighting	418,432	...
Other fees	51,374	126,633
	1,297,752	937,529
Proceeds from sales—		
Proceeds from sales	115,415	150,673
Publications	53,611	28,974
Sundries	2,505	23,691
	171,531	203,338
Other non-tax revenue—		
Other non-tax revenue	1,938	119,444
Oil and gas forfeitures	55,993	59,464
Use of aircraft for fire fighting	13,076	403,180
	71,007	582,088
Total Program	**37,598,536**	**39,281,239**
Total Department	**53,705,311**	**56,798,067**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	15,324,740	16,090,636
Refunds of previous years' expenditure	10,974,887	15,672,186
Privileges, licences and permits	24,769,021	22,246,699
Services and service fees	1,301,422	942,539
Proceeds from sales	1,016,496	1,080,746
Other non-tax revenue	318,745	765,261
Total Ministry	**53,705,311**	**56,798,067**

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[1] Interest unless otherwise indicated.

SECTION 15

1989-90
PUBLIC ACCOUNTS

Industry, Science and Technology

Department
Canadian Space Agency
Cape Breton Development Corporation
Federal Business Development Bank
Investment Canada
Ministry of State (Science and Technology)
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada
Statistics Canada
Canada Post Corporation

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Transfer payments	15.19
Details of amounts credited to the vote	15.28
Revenue	15.29

Department

Industry and Technology Program

Objective

To promote international competitiveness and excellence in industry and technology in all parts of Canada.

Activity Description

Policy Development and Advocacy
To lead the development of industry and technology policy and to influence policies of other Government departments in order to enhance the business climate and promote international competitiveness and excellence.

Industry and Technology Development
To support and promote the development of internationally competitive Canadian industry.

Operations
To provide corporate management of Industry, Science and Technology Canada programs and business services, international activities, and provincial office activities.

Management and Administration
To provide executive direction, control and operational support in managing the Department.

Science, Coordination and Advocacy
Develop policies for the support of science and technology; develop policies for and advise on the application of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

Regional and Native Economic Development Program

Objective

To promote regional economic development in Ontario and Quebec and to assist native people to realize their economic potential.

Activity Description

Regional Development Ontario and Quebec
To coordinate, support and promote regional economic development in Ontario and Quebec.

Native Economic Development
To assist native people in all parts of Canada to realize their economic potential.

Canadian Space Agency

Objective

To promote the peaceful use and development of space and to ensure that space science and technology provide social and economic benefits for Canadians.

Activity Description

Canadian Space Agency
The Canadian Space Agency is responsible for a major portion of the federally funded activities in research, development and applications in space science and technology, for overall coordination of the space policies and programs of the Government of Canada, for promoting the transfer and diffusion of space related technologies to Canadian industry, and for encouraging commercial exploitation of space capabilities, technologies, facilities and systems. In carrying out its responsibilities, the Agency constructs, procures, manages, maintains and operates space research and development vehicles, facilities and systems; enters cooperative agreements with industry, academia, provincial governments and international agencies; and make grants and contributions in support of programs or projects to scientific or industrial space research.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice, giving particular consideration to the needs of small business enterprises.

Investment Canada

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment Development

Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological advancement; carry out research and analysis pertaining to domestic and international investment; provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

Ministry of State (Science and Technology)

Objective

To encourage the development and use of science and technology in support of national goals.

Activity Description

Policy Development

Develop policies for the support of science and technology; develop policies for and advise on the applications of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

National Research Council of Canada

Objective

To create and to acquire scientific, engineering and technical knowledge and information; and to promote and to provide for their use in meeting Canadian needs for economic, regional and social development.

Activity Description

National Competence in the Natural Sciences and Engineering

Research undertaken to build and maintain national competence in the natural sciences and engineering, to acquire knowledge and to gain the understanding that is essential to future applications in science and technology.

Research on Problems of Economic and Social Importance

Performance and promotion of research and development aimed at the solution of problems of economic and social importance including building and construction, energy, environmental quality, food, health, public safety and transportation.

Research in Direct Support of Industrial Innovation and Development

Performance and promotion of research, development and related activities for the advancement of technology required for industrial development, including technology transfer, financial assistance, co-operative projects and technical services aimed directly at strengthening the research, development and innovative capacity of industry in Canada.

National Facilities

Provision of national research and development facilities as a service to industry, governments and universities.

Research and Services Related to Physical Standards

Research and services in the field of physical standards, including support of national and international activities.

Scientific and Technical Information

Selection, acquisition, analysis, storage, retrieval and transfer of published and machine readable scientific and technical information; development of validated scientific numeric data; implementation and maintenance of a Canadian network of scientific and technical information services; development of procedures, processes and standards for inter-system exchanges with other national and international networks and services; enhancement of these processes by the application of technology to improve efficiency and productivity; publication of the Canadian Journals of Research.

Administrative and Special Support Services

Administrative support including financial and personnel services; special services including operation and maintenance of National Research Council buildings and facilities, central computer services; all services for programs of the Council; and grants in support of international scientific affiliations.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and Scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, highly qualified manpower training and research-related activities.

Administration

Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations

Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology. Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and pratices.

Activity Description

International and Domestic Economic Statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-Economic Statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and Social Statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution Statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities concerning institutions.

Technical Infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate Management Services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Canada Post Corporation

Objective

The objective of the Coporation is to establish and operate a postal service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Industry and Technology Program				
...	177,963,000	...	...	177,963,000	1	Operating expenditures				
...	...	1	...	1	1b	Transfer of $14,997,899 from Industry, Science and Technology Vote 10				
...	...	2,368,000	...	2,368,000	1c	Transfer of $14,225,000 from Industry, Science and Technology Vote 55, and $300,000 from Industry, Science and Technology Vote 60				
...	...	...	14,997,899	14,997,899		Transfer from: Vote 10				
...	...	...	14,225,000	14,225,000		Vote 55				
...	...	...	300,000	300,000		Vote 60				
...	...	...	4,243,570	4,243,570		TB Vote $5^{(1)}$				
...	177,963,000	2,368,001	33,766,469	214,097,470		Total—Vote 1	211,844,750	2,252,720	...	228,287,828
...	1	...	...	1	2	Small Businesses Loans Act—Increase in lending ceiling	...	1	...	...
...	...	1	...	1	3c	To write-off from the accounts of Canada, an amount of $99,541.47 due to Her Majesty in Right of Canada by Gulf Canada Corporation—Transfer of $99,541 from Industry, Science and Technology Vote 60				
...	...	...	99,541	99,541		Transfer from Vote 60				
...	...	1	99,541	99,542		Total—Vote 3c	99,541	1	...	...
...	799,000	...	...	799,000	5	Payments to Canadian Patents and Development Limited	799,000	...	...	1,246,000
...	702,168,000	...	...	702,168,000	10	Grants and contributions				
...	...	1	...	1	10b	Grants listed in the Estimates				
...	...	1	...	1	10c	Transfer of $9,330,461 from Industry, Science and Technology Vote 60				
...	...	...	9,330,461	9,330,461		Transfer from Vote 60				
...	...	...	(14,997,899)	(14,997,899)		Transfer to: Vote 1				
...	...	...	(2,377,999)	(2,377,999)		Vote 25				
...	...	...	(2,052,499)	(2,052,499)		Vote 30				
...	702,168,000	2	(10,097,936)	692,070,066		Total—Vote 10	625,681,378	66,388,688	...	846,557,655
...	47,800	...	400	48,200	(S)	Minister of Industry, Science and Technology—Salary and motor car allowance	48,200	...	...	46,825

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	4,999	4,999	(S)	Minister of Science— Salary and motor car allowance	4,999	...	...	...
...	22,000,000	...	(637,041)	21,362,959	(S)	Liabilities under the Small Businesses Loans Act	21,362,959	...	...	18,204,473
...	8,000,000	...	(4,833,650)	3,166,350	(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	3,166,350	...	...	485,348
...	14,707,000	...	1,381,000	16,088,000	(S)	Contributions to employee benefit plans	16,088,000	...	...	19,173,000
...	...	...	506,916	506,916	(S)	Refunds of amounts credited to revenue in previous years	506,916	...	...	17,132
...	...	...	...	...		Appropriations not required for the current year	...	...	...	47,082
...	925,684,801	2,368,004	20,190,698	948,243,503		Total budgetary	879,602,093	68,641,410	...	1,114,065,343
...	300,000	...	...	300,000	L15	Advances for the acquisition and disposal of capital stocks when such action would protect the Crown. (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L20	Loans assisting manufacturing, processing or service industries. (Gross)	...	500,000	...	...
1,948,436	...	...	...	1,948,436	L97b	Advances to regional offices and employees posted abroad. Appropriation Act No. 1, 1970. Limit $1,950,000. (Net)	...	...	1,948,436	...
1,948,436	800,000	...	...	2,748,436		Total non-budgetary	...	800,000	1,948,436	...
						Total Program—				
...	**925,684,801**	**2,368,004**	**20,190,698**	**948,243,503**		**Budgetary**	**879,602,093**	**68,641,410**	**...**	**1,114,065,343**
1,948,436	**800,000**	**...**	**...**	**2,748,436**		**Non-budgetary**	**...**	**800,000**	**1,948,436**	**...**
						Regional and Native Economic Development Program				
...	22,821,000	...	...	22,821,000	25	Operating expenditure				
...	...	1	...	1	25b	Transfer of $2,377,999 from Industry, Science and Technology Vote 10				
...	...	840,000	...	840,000	25c	Operating expenditure				
...	...	...	2,377,999	2,377,999		Transfer from: Vote 10				
...	...	...	477,841	477,841		TB Vote 5[1]				
...	22,821,000	840,001	2,855,840	26,516,841		Total—Vote 25	25,439,841	1,077,000	...	...

...	245,947,000	...	...	245,947,000	30	Grants and contributions				
...	...	1	...	1	30b	Transfer of $2,052,499 from Industry, Science and Technology Vote 10				
...	...	1	...	1	30c	Contributions—Transfer of $22,999,999 from Industry, Science and Technology Vote 60				
...	...	...	2,052,499	2,052,499		Transfer from: Vote 10				
...	...	...	22,999,999	22,999,999		Vote 60				
...	245,947,000	2	25,052,498	270,999,500		Total—Vote 30	263,655,170	7,344,330	...	82,253,172
...	2,223,000	...	...	2,223,000	(S)	Contributions to employee benefit plans	2,223,000	...	...	...
...	**270,991,800**	**840,003**	**27,908,338**	**299,739,341**		**Total Program—Budgetary**	**291,318,011**	**8,421,330**	**...**	**82,253,172**
						Total Department—				
...	**1,196,675,801**	**3,208,007**	**48,099,036**	**1,247,982,844**		**Budgetary**	**1,170,920,104**	**77,062,740**	**...**	**1,196,318,515**
1,948,436	**800,000**	**...**	**...**	**2,748,436**		**Non-budgetary**	**...**	**800,000**	**1,948,436**	**...**
						Canadian Space Agency[2]				
...	...	6,584,000	...	6,584,000	32b	Operating expenditures—Transfer of $4,000,000 from Communications Vote 1, $400,000 from Communications Vote 5, $4,278,000 from Energy, Mines and Resources Vote 25, and $1,805,000 from Industry, Science and Technology Vote 55				
...	...	14,476,200	...	14,476,200	32c	Operating expenditures				
...	...	...	4,000,000	4,000,000		Transfer from: Vote 1 (Communications)				
...	...	...	400,000	400,000		Vote 5 (Communications)				
...	...	...	4,278,000	4,278,000		Vote 25 (Energy, Mines and Resources)				
...	...	...	1,805,000	1,805,000		Vote 55				
...	...	21,060,200	10,483,000	31,543,200		Total—Vote 32	29,612,209	1,930,991	...	7,705,478
...	...	1	...	1	33b	Contributions—Transfer of $6,000,000 from Communications Vote 10, $10,006,000 from Energy, Mines and Resources Vote 35, and $7,500,999 from Industry, Science and Technology Vote 60				
...	...	1,498,000	...	1,498,000	33c	Contributions				
...	...	...	6,000,000	6,000,000		Transfer from: Vote 10 (Communications)				
...	...	...	10,006,000	10,006,000		Vote 35 (Energy, Mines and Resources)				
...	...	...	7,500,999	7,500,999		Vote 60				
...	...	1,498,001	23,506,999	25,005,000		Total—Vote 33	25,005,000	...	...	14,361,797
...	**...**	**22,558,201**	**33,989,999**	**56,548,200**		**Total Program—Budgetary**	**54,617,209**	**1,930,991**	**...**	**22,067,275**[2]
						Cape Breton Development Corporation				
...	32,000,000	...	...	32,000,000	35	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations				
...	...	...	(17,095,000)	(17,095,000)		Transfer to Vote 36b				
...	32,000,000	...	(17,095,000)	14,905,000		Total—Vote 35	14,873,947	31,053	...	28,000,000

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	29,693,000	...	29,693,000	36b	Payment to the Cape Breton Development Corporation to be applied by the Corporation against losses incurred during fiscal year 1988-89 and forecast losses of 1989-90—Transfer of $17,095,000 from Industry, Science and Technology Vote 35				
...	...	...	17,095,000	17,095,000		Transfer from Vote 35				
...	...	29,693,000	17,095,000	46,788,000		Total—Vote 36b	39,089,085	7,698,915	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	7,800,000
...	32,000,000	29,693,000	...	61,693,000		Total budgetary	53,963,032	7,729,968	...	35,800,000
9,000,000	...	...	...	9,000,000	L40a	Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, Section 19(2). Limit $50,000,000. (Net)	(33,963,032)	...	42,963,032	19,081,505
						Total Program—				
...	**32,000,000**	**29,693,000**	...	61,693,000		**Budgetary**	53,963,032	**7,729,968**	...	**35,800,000**
9,000,000	...	...	...	9,000,000		**Non-budgetary**	(33,963,032)	...	**42,963,032**	**19,081,505**
						Federal Business Development Bank				
...	14,628,000	...	...	14,628,000	40	Payments to the Federal Business Development Bank				
...	...	9,368,000	...	9,368,000	40c	Payments to the Federal Business Development Bank				
...	...	...	760,734	760,734		Transfer from TB Vote 10[1]				
...	14,628,000	9,368,000	760,734	24,756,734		Total—Vote 40	24,189,459	567,275	...	28,376,765
...	13,000,000	...	...	13,000,000	45	Payments to the Federal Business Development Bank for the purposes of Section 20 of the Federal Business Development Bank Act	3,600,000	9,400,000	...	...
6,400,000	6,400,000	...	(6,400,000)	6,400,000	(S)	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)	6,400,000	...	...	35,000,000
6,400,000	34,028,000	9,368,000	(5,639,266)	44,156,734		Total budgetary	34,189,459	9,967,275	...	63,376,765

,021,770,000	...	...	(259,326,000)	762,444,000	(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion. (Net)	...	...	762,444,000	...
						Total Program—				
6,400,000	**34,028,000**	**9,368,000**	**(5,639,266)**	**44,156,734**		**Budgetary**	**34,189,459**	**9,967,275**	**...**	**63,376,765**
1,021,770,000	**...**	**...**	**(259,326,000)**	**762,444,000**		**Non-budgetary**	**...**	**...**	**762,444,000**	**...**
						Investment Canada				
...	8,632,000	...	...	8,632,000	50	Program expenditures	8,583,053	48,947	...	7,877,370
...	926,000	...	...	926,000	(S)	Contributions to employee benefit plans	926,000	...	...	915,000
...	**9,558,000**	**...**	**...**	**9,558,000**		**Total Program—Budgetary**	**9,509,053**	**48,947**	**...**	**8,792,370**
						Ministry of State (Science and Technology)				
...	13,690,000	...	...	13,690,000	55	Operating expenditures				
...	...	2,340,000	...	2,340,000	55b	Operating expenditures				
...	...	...	(14,225,000)	(14,225,000)		Transfer to: Vote 1				
...	...	...	(1,805,000)	(1,805,000)		Vote 32				
...	13,690,000	2,340,000	(16,030,000)	...		Total—Vote 55	...	...	...	...
...	30,231,000	...	...	30,231,000	60	Grants and contributions				
...	...	10,000,000	...	10,000,000	60b	Grants listed in the Estimates				
...	...	...	(300,000)	(300,000)		Transfer to: Vote 1				
...	...	...	(99,541)	(99,541)		Vote 3c				
...	...	...	(9,330,461)	(9,330,461)		Vote 10				
...	...	...	(22,999,999)	(22,999,999)		Vote 30				
...	...	...	(7,500,999)	(7,500,999)		Vote 33				
...	30,231,000	10,000,000	(40,231,000)	...		Total—Vote 60	...	...	...	...
...	1,381,000	...	(1,381,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**45,302,000**	**12,340,000**	**(57,642,000)**	**...**		**Total Ministry of State—Budgetary**	**...**	**...**	**...**	**...**
						National Research Council of Canada				
...	226,980,000	...	...	226,980,000	65	Operating expenditures				
...	...	15,300,000	...	15,300,000	65b	Operating expenditures				
...	...	...	3,000,000	3,000,000		Transfer from TB Vote 5[1]				
...	...	...	(2,599,999)	(2,599,999)		Transfer to Vote 70				
...	226,980,000	15,300,000	400,001	242,680,001		Total—Vote 65	242,328,075	351,926	...	223,326,431
...	119,868,000	...	...	119,868,000	70	Capital expenditures				
...	...	1	...	1	70c	Transfer of $2,599,999 from Industry, Science and Technology Vote 65				
...	...	...	2,599,999	2,599,999		Transfer from Vote 65				
...	119,868,000	1	2,599,999	122,468,000		Total—Vote 70	119,750,408	2,717,592	...	94,539,383
...	121,831,000	...	...	121,831,000	75	Grants and contributions	117,073,817	4,757,183	...	119,384,386
...	23,934,000	...	...	23,934,000	(S)	Contributions to employee benefit plans	23,934,000	...	...	24,032,000
...	**492,613,000**	**15,300,001**	**3,000,000**	**510,913,001**		**Total Program—Budgetary**	**503,086,300**	**7,826,701**	**...**	**461,282,200**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Natural Sciences and Engineering Research Council				
...	14,318,000	...	...	14,318,000	80	Operating expenditures				
...	...	1,376,000	...	1,376,000	80c	Operating expenditures				
...	...	...	122,043	122,043		Transfer from TB Vote 5[1]				
...	14,318,000	1,376,000	122,043	15,816,043		Total—Vote 80	15,579,666	236,377	...	13,379,006
...	374,492,000	...	...	374,492,000	85	Grants				
...	...	858,000	...	858,000	85c	Grants				
...	374,492,000	858,000	...	375,350,000		Total—Vote 85	375,350,000	...	...	350,246,309
...	1,065,000	...	...	1,065,000	(S)	Contributions to employee benefit plans	1,065,000	...	...	939,000
...	**389,875,000**	**2,234,000**	**122,043**	**392,231,043**		**Total Program—Budgetary**	**391,994,666**	**236,377**	**...**	**364,564,315**
						Science Council of Canada				
...	2,698,000	...	...	2,698,000	90	Program expenditures				
...	...	...	72,000	72,000		Transfer from TB Vote 5[1]				
...	2,698,000	...	72,000	2,770,000		Total—Vote 90	2,769,669	331	...	2,663,062
...	270,000	...	...	270,000	(S)	Contributions to employee benefit plans	270,000	...	...	255,000
...	**2,968,000**	**...**	**72,000**	**3,040,000**		**Total Program—Budgetary**	**3,039,669**	**331**	**...**	**2,918,062**
						Statistics Canada				
...	205,299,000	...	...	205,299,000	95	Program expenditures				
...	...	1,418,000	...	1,418,000	95b	Program expenditures				
...	...	...	12,438,077	12,438,077		Transfer from TB Vote 5[1]				
...	205,299,000	1,418,000	12,438,077	219,155,077		Total—Vote 95	219,053,486	101,591	...	197,358,062
...	25,855,000	...	...	25,855,000	(S)	Contributions to employee benefit plans	25,855,000	...	...	25,891,000
...	**231,154,000**	**1,418,000**	**12,438,077**	**245,010,077**		**Total Program—Budgetary**	**244,908,486**	**101,591**	**...**	**223,249,062**

						Canada Post Corporation				
...	184,500,000	...	...	184,500,000	100	Payments to the Canada Post Corporation for special purposes	184,500,000	...	...	195,500,000
...	1	...	...	1	101	To report that portion of the excess of operating and income charges over revenues for the Canada Post Corporation	...	1	...	...
...	184,500,001	...	...	184,500,001		Total budgetary	184,500,000	1	...	195,500,000
420,000,000	...	...	...	420,000,000	(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Sections 28, 29 and 30. Aggregate limit $500,000,000. (Net)	...	...	420,000,000	80,000,000
						Total Program—				
...	**184,500,001**	**...**	**...**	**184,500,001**		**Budgetary**	**184,500,000**	**1**	**...**	**195,500,000**
420,000,000	**...**	**...**	**...**	**420,000,000**		**Non-budgetary**	**...**	**...**	**420,000,000**	**80,000,000**
						Total Ministry—				
6,400,000	**2,618,673,802**	**96,119,209**	**34,439,889**	**2,755,632,900**		**Budgetary**	**2,650,727,978**	**104,904,922**	**...**	**2,573,868,564**[2][3]
1,452,718,436	**800,000**	**...**	**(259,326,000)**	**1,194,192,436**		**Non-budgetary**	**(33,963,032)**	**800,000**	**1,227,355,468**	**99,081,505**[3]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] During the year, Canadian Space Agency was created (PC 1989-307). Certain responsibilities have been transferred from Communications, $13,191,114; Energy, Mines and Resources, $2,028,566 and Industry, Science and Technology—Department, $6,847,595 to this new Agency.

[3] Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The previous year's expenditure (budgetary and non-budgetary) of the amalgamated ministries are now reported by the new entity. In addition, certain responsibilities (Textile and Clothing Board) of the former Regional Industrial Expansion have been transferred to Finance under Canadian International Trade Tribunal resulting in a restatement of the previous year's expenditure by $838,507.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Industry and Technology Program				
								Operating				
...	11,198,000	137,580	...	5,100,000	...	...	16,435,580	Policy development and advocacy	16,382,045	53,535	...	...
...	87,846,000	1,080,282	...	2,500,000	...	...	91,426,282	Industry and technology development	91,295,170	131,112	...	...
...	49,378,000	607,155	4,243,570	(11,755,885)	512,315	...	42,985,155	Operations	42,950,484	34,671	...	...
...	44,126,801	542,985	...	18,668,325	...	...	63,338,111	Management and administration	61,472,390	1,865,721	...	...
...	...	...	...	9,300,000	1,381,000	...	10,681,000	Science, coordination and advocacy	10,552,372	128,628	...	...
...	192,548,801	2,368,002	4,243,570	23,812,440	1,893,315	...	224,866,128	Total—Operating	222,652,461	2,213,667	...	240,356,431[1]
								Capital				
...	50,000	...	...	360,000	...	...	410,000	Policy development and advocacy	404,491	5,509	...	...
...	352,000	...	...	2,010,000	...	...	2,362,000	Industry and technology development	2,356,963	5,037	...	...
...	315,000	...	...	1,780,000	...	...	2,095,000	Operations	2,089,871	5,129	...	...
...	251,000	...	...	1,450,000	...	...	1,701,000	Management and administration	1,685,380	15,620	...	...
...	...	...	...	210,000	...	...	210,000	Science, coordination and advocacy	202,241	7,759	...	...
...	968,000	...	...	5,810,000	...	...	6,778,000	Total—Capital	6,738,946	39,054	...	8,461,436[1]
								Transfer payments				
...	1,300,000	...	...	27,500	...	...	1,327,500	Policy development and advocacy	997,376	330,124	...	11,166,503
...	427,078,000	...	...	(2,493,000)	...	...	424,585,000	Industry and technology development	411,700,118	12,884,882	...	414,794,054
...	303,790,000	...	...	(20,147,434)	(5,470,691)	...	278,171,875	Operations	225,022,192	53,149,683	...	432,301,919
...	...	2	...	12,514,998	...	...	12,515,000	Science, coordination and advocacy	12,491,000	24,000	...	6,985,000
...	732,168,000	2	...	(10,097,936)	(5,470,691)	...	716,599,375	Total—Transfer payments	650,210,686	66,388,689	...	865,247,476
								Non-budgetary				
1,948,436	800,000	...	...	...	...	...	2,748,436	Industry and technology development	...	800,000	1,948,436	...

								Program Summary				
...	12,548,000	137,580	...	5,487,500	...	...	18,173,080	Policy development and advocacy	17,783,912	389,168	...	...
								Industry and technology development—				
...	515,276,000	1,080,282	...	2,017,000	...	...	518,373,282	Budgetary	505,352,251	13,021,031	...	...
1,948,436	800,000	...	...	...	...	...	2,748,436	Non-budgetary	...	800,000	1,948,436	...
...	353,483,000	607,155	4,243,570	(30,123,319)	(4,958,376)	...	323,252,030	Operations	270,062,547	53,189,483	...	...
...	44,377,801	542,985	...	20,118,325	...	...	65,039,111	Management and administration	63,157,770	1,881,341	...	...
...	...	2	...	22,024,998	1,381,000	...	23,406,000	Science, coordination and advocacy	23,245,613	160,387	...	...
								Total Program—				
...	**925,684,801**	**2,368,004**	**4,243,570**	**19,524,504**	**(3,577,376)**	...	**948,243,503**	**Budgetary**	**879,602,093**	**68,641,410**	...	**1,114,065,343**(1)
1,948,436	**800,000**	...	...	...	...	...	**2,748,436**	**Non-budgetary**	...	**800,000**	**1,948,436**	...
								Regional and Native Economic Development Program				
								Operating				
...	20,095,000	...	...	(1,124,160)	...	...	18,970,840	Regional development Ontario and Quebec	18,587,703	383,137	...	...
...	4,795,000	840,001	477,841	1,802,159	...	...	7,915,001	Native economic development	7,375,829	539,172	...	...
...	24,890,000	840,001	477,841	677,999	...	...	26,885,841	Total—Operating	25,963,532	922,309	...	...(1)
								Capital				
...	131,000	...	...	1,400,000	...	...	1,531,000	Regional development Ontario and Quebec	1,461,406	69,594	...	...
...	23,000	...	...	300,000	...	...	323,000	Native economic development	237,903	85,097	...	...
...	154,000	...	...	1,700,000	...	...	1,854,000	Total—Capital	1,699,309	154,691	...	...(1)
								Transfer payments				
...	173,547,000	1	...	13,402,499	...	...	186,949,500	Regional development Ontario and Quebec	179,696,156	7,253,344	...	21,426,733
...	72,400,000	1	...	11,649,999	...	...	84,050,000	Native economic development	83,959,014	90,986	...	60,826,439
...	245,947,000	2	...	25,052,498	...	...	270,999,500	Total—Transfer payments	263,655,170	7,344,330	...	82,253,172
								Program Summary				
...	193,773,000	1	...	13,678,339	...	...	207,451,340	Regional development Ontario and Quebec	199,745,265	7,706,075	...	...
...	77,218,000	840,002	477,841	13,752,158	...	...	92,288,001	Native economic development	91,572,746	715,255	...	...
...	**270,991,000**	**840,003**	**477,841**	**27,430,497**	...	...	**299,739,341**	**Total Program—Budgetary**	**291,318,011**	**8,421,330**	...	**82,253,172**(1)
								Total Department—				
...	**1,196,675,801**	**3,208,007**	**4,721,411**	**46,955,001**	**(3,577,376)**	...	**1,247,982,844**	**Budgetary**	**1,170,920,104**	**77,062,740**	...	**1,196,318,515**
1,948,436	**800,000**	...	...	...	...	...	**2,748,436**	**Non-budgetary**	...	**800,000**	**1,948,436**	...

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canadian Space Agency[2]				
...	...	21,060,200	10,483,000	...	...	...	31,543,200	Operating	29,612,209	1,930,991	...	7,705,478
...	...	1,498,001	23,506,999	...	...	...	25,005,000	Transfer payments	25,005,000	...	...	14,361,797
...	**...**	**22,558,201**	**33,989,999**	**...**	**...**	**...**	**56,548,200**	**Total Program—Budgetary**	**54,617,209**	**1,930,991**	**...**	**22,067,275**[2]
								Cape Breton Development Corporation				
...	...	...	...	...	...	...	...	Operating	...	...	...	7,800,000
...	32,000,000	29,693,000	...	...	...	...	61,693,000	Capital	53,963,032	7,729,968	...	28,000,000
9,000,000	...	...	...	...	...	...	9,000,000	Non-budgetary	(33,963,032)	...	42,963,032	19,081,505
								Total Program—				
...	**32,000,000**	**29,693,000**	**...**	**...**	**...**	**...**	**61,693,000**	**Budgetary**	**53,963,032**	**7,729,968**	**...**	**35,800,000**
9,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**9,000,000**	**Non-budgetary**	**(33,963,032)**	**...**	**42,963,032**	**19,081,505**
								Federal Business Development Bank				
...	14,628,000	9,368,000	760,734	...	...	...	24,756,734	Operating	24,189,459	567,275	...	28,376,765
6,400,000	19,400,000	...	...	...	(6,400,000)	...	19,400,000	Capital	10,000,000	9,400,000	...	35,000,000
1,021,770,000	...	...	...	...	(259,326,000)	...	762,444,000	Non-budgetary	...	...	762,444,000	...
								Total Program—				
6,400,000	**34,028,000**	**9,368,000**	**760,734**	**...**	**(6,400,000)**	**...**	**44,156,734**	**Budgetary**	**34,189,459**	**9,967,275**	**...**	**63,376,765**
1,021,770,000	**...**	**...**	**...**	**...**	**(259,326,000)**	**...**	**762,444,000**	**Non-budgetary**	**...**	**...**	**762,444,000**	**...**
								Investment Canada				
								Operating				
...	9,528,000	...	...	...	...	...	9,528,000	Investment development	9,195,906	332,094	...	8,543,068
								Capital				
...	30,000	...	...	...	...	...	30,000	Investment development	313,147	(283,147)	...	249,302
...	**9,558,000**	**...**	**...**	**...**	**...**	**...**	**9,558,000**	**Total Program—Budgetary**	**9,509,053**	**48,947**	**...**	**8,792,370**

								Ministry of State (Science and Technology				
								Operating				
...	15,044,000	2,340,000	...	(17,384,000)	...	...	...	Policy development	...	...	...	...
								Capital				
...	27,000	...	...	(27,000)	...	...	...	Policy development	...	...	...	...
								Transfer payments				
...	30,231,000	10,000,000	...	(40,231,000)	...	...	...	Policy development	...	...	...	...
...	**45,302,000**	**12,340,000**	**...**	**(57,642,000)**	**...**	**...**	**...**	**Total Ministry of State (Science and Technology)—Budgetary**	**...**	**...**	**...**	**...**
								National Research Council of Canada				
								Operating				
...	26,853,000	734,000	375,000	...	...	(69,000)	27,893,000	National competence in the natural sciences and engineering	36,996,580	(9,103,580)	...	28,883,717
...	37,121,000	1,255,000	495,000	...	...	(1,970,000)	36,901,000	Research on problems of economic and social importance	32,063,994	4,837,006	...	30,146,251
...	112,307,000	6,273,000	1,239,000	(2,599,999)	...	(4,858,000)	112,361,001	Research in direct support of industrial innovation and development	100,561,594	11,799,407	...	100,099,877
...	16,171,000	796,000	189,000	...	...	(1,682,000)	15,474,000	National facilities	19,099,838	(3,625,838)	...	17,626,897
...	7,439,000	107,000	114,000	...	...	(341,000)	7,319,000	Research and services related to physical standards	6,445,104	873,896	...	6,735,913
...	30,731,000	3,320,000	174,000	...	...	(7,625,000)	26,600,000	Scientific and technical information	24,284,625	2,315,375	...	24,216,816
...	41,982,000	2,815,000	414,000	...	...	(5,145,000)	40,066,000	Administrative and special support services	46,810,340	(6,744,340)	...	39,648,960
...	(21,690,000)	...	...	...	...	21,690,000	...	Revenue credited to the vote	...	...	...	...
...	250,914,000	15,300,000	3,000,000	(2,599,999)	...	...	266,614,001	Total—Operating	266,262,075	351,926	...	247,358,431
								Capital				
...	3,909,000	...	...	...	...	...	3,909,000	National competence in the natural sciences and engineering	6,033,974	(2,124,974)	...	3,871,042
...	7,521,000	...	...	...	...	(95,000)	7,426,000	Research on problems of economic and social importance	5,099,937	2,326,063	...	2,974,032
...	79,251,000	...	...	...	...	(142,000)	79,109,000	Research in direct support of industrial innovation and development	76,338,940	2,770,060	...	51,976,461
...	24,592,000	1	...	2,599,999	...	(173,000)	27,019,000	National facilities	25,886,085	1,132,915	...	30,592,833
...	1,289,000	...	...	...	...	...	1,289,000	Research and services related to physical standards	1,126,992	162,008	...	1,034,011
...	117,000	...	...	...	...	...	117,000	Scientific and technical information	117,999	(999)	...	367,354
...	3,599,000	...	...	...	...	...	3,599,000	Administrative and special support services	5,146,481	(1,547,481)	...	3,723,650
...	(410,000)	...	...	...	...	410,000	...	Revenue credited to the vote	...	...	...	...
...	119,868,000	1	...	2,599,999	...	...	122,468,000	Total—Capital	119,750,408	2,717,592	...	94,539,383

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	...	...	...	...	...	...	...	National competence in the natural sciences and engineering	1,917,720	(1,917,720)	...	654,000
...	194,000	...	...	...	...	...	194,000	Research on problems of economic and social importance	...	194,000	...	194,000
...	86,307,000	...	...	...	...	...	86,307,000	Research in direct support of industrial innovation and development	80,018,563	6,288,437	...	83,509,924
...	31,314,000	...	...	...	...	...	31,314,000	National facilities	31,180,517	133,483	...	30,829,866
...	78,000	...	...	...	...	...	78,000	Scientific and technical information	78,000	...	...	78,000
...	3,938,000	...	...	...	...	...	3,938,000	Administrative and special support services	3,879,017	58,983	...	4,118,596
...	121,831,000	...	...	...	...	...	121,831,000	Total—Transfer payments	117,073,817	4,757,183	...	119,384,386
								Program Summary				
...	30,693,000	734,000	375,000	...	...	...	31,802,000	National competence in the natural sciences and engineering	44,948,274	(13,146,274)	...	33,408,759
...	42,771,000	1,255,000	495,000	...	...	...	44,521,000	Research on problems of economic and social importance	37,163,931	7,357,069	...	33,314,283
...	272,865,000	6,273,000	1,239,000	(2,599,999)	...	...	277,777,001	Research in direct support of industrial innovation and development	256,919,097	20,857,904	...	235,586,262
...	70,222,000	796,001	189,000	2,599,999	...	...	73,807,000	National facilities	76,166,440	(2,359,440)	...	79,049,596
...	8,387,000	107,000	114,000	...	...	...	8,608,000	Research and services related to physical standards	7,572,096	1,035,904	...	7,769,924
...	23,301,000	3,320,000	174,000	...	...	...	26,795,000	Scientific and technical information	24,480,624	2,314,376	...	24,662,170
...	44,374,000	2,815,000	414,000	...	...	...	47,603,000	Administrative and special support services	55,835,838	(8,232,838)	...	47,491,206
...	**492,613,000**	**15,300,001**	**3,000,000**	...	...	...	**510,913,001**	**Total Program—Budgetary**	**503,086,300**	**7,826,701**	...	**461,282,200**
								Natural Sciences and Engineering Research Council				
								Operating				
...	14,987,000	1,340,000	122,043	...	...	...	16,449,043	Administration	15,864,518	584,525	...	13,613,520

								Capital				
...	396,000	36,000	...	...	...	...	432,000	Administration	780,148	(348,148)	...	704,486
								Transfer payments				
...	374,492,000	858,000	...	...	...	...	375,350,000	Grants and scholarships	375,350,000	...	...	350,246,309
								Program Summary				
...	374,492,000	858,000	...	...	...	...	375,350,000	Grants and scholarships	375,350,000	...	...	350,246,309
...	15,383,000	1,376,000	122,043	...	...	...	16,881,043	Administration	16,644,666	236,377	...	14,318,006
...	**389,875,000**	**2,234,000**	**122,043**	**...**	**...**	**...**	**392,231,043**	**Total Program—Budgetary**	**391,994,666**	**236,377**	**...**	**364,564,315**
								Science Council of Canada				
								Operating				
...	2,963,000	...	72,000	...	...	...	3,035,000	Operations	2,985,292	49,708	...	2,868,249
								Capital				
...	5,000	...	...	...	...	...	5,000	Operations	54,377	(49,377)	...	49,813
...	**2,968,000**	**...**	**72,000**	**...**	**...**	**...**	**3,040,000**	**Total Program—Budgetary**	**3,039,669**	**331**	**...**	**2,918,862**
								Statistics Canada				
								Operating				
...	68,014,000	1,371,000	3,550,970	746,070	...	...	73,682,040	International and domestic economic statistics	70,716,169	2,965,871	...	64,990,557
...	35,364,000	...	2,745,460	161,776	...	...	38,271,236	Socio-economic statistics	38,212,631	58,605	...	35,413,263
...	29,157,000	...	1,214,754	106,218	...	(3,500,000)	26,977,972	Census and social statistics	28,189,803	(1,211,831)	...	21,132,891
...	17,684,000	...	793,516	98,094	...	...	18,575,610	Institution statistics	17,412,740	1,162,870	...	15,969,803
...	75,389,000	47,000	3,096,320	585,537	...	(24,079,358)	55,038,499	Technical infrastructure	58,499,871	(3,461,372)	...	55,904,432
...	25,589,172	...	1,037,057	2,475,663	...	...	29,101,892	Corporate management services	24,171,036	4,930,856	...	23,804,910
...	(23,406,000)	...	...	(4,173,358)	...	27,579,358(3)	...	Revenue credited to the vote	...	...	...	...
...	227,791,172	1,418,000	12,438,077	...	...	...	241,647,249	Total—Operating	237,202,250	4,444,999	...	217,215,856
								Capital				
...	150,000	...	...	...	...	...	150,000	International and domestic economic statistics	106,000	44,000	...	...
...	558,000	...	...	...	...	...	558,000	Census and social statistics	558,000	...	...	345,600
...	2,644,000	...	...	...	...	...	2,644,000	Corporate management services	7,031,604	(4,387,604)	...	5,669,157
...	3,352,000	...	...	...	...	...	3,352,000	Total—Capital	7,695,604	(4,343,604)	...	6,014,757
								Transfer payments				
...	10,828	...	...	...	...	...	10,828	Corporate management services	10,632	196	...	18,449
								Program Summary				
...	68,164,000	1,371,000	3,550,970	746,070	...	...	73,832,040	International and domestic economic statistics	70,822,169	3,009,871	...	64,990,557
...	35,364,000	...	2,745,460	161,776	...	...	38,271,236	Socio-economic statistics	38,212,631	58,605	...	35,413,263
...	26,215,000	...	1,214,754	106,218	...	...	27,535,972	Census and social statistics	28,747,803	(1,211,831)	...	21,478,491
...	17,684,000	...	793,516	98,094	...	...	18,575,610	Institution statistics	17,412,740	1,162,870	...	15,969,803
...	55,483,000	47,000	3,096,320	(3,587,821)	...	...	55,038,499	Technical infrastructure	58,499,871	(3,461,372)	...	55,904,432
...	28,244,000	...	1,037,057	2,475,663	...	...	31,756,720	Corporate management services	31,213,272	543,448	...	29,492,516
...	**231,154,000**	**1,418,000**	**12,438,077**	**...**	**...**	**...**	**245,010,077**	**Total Program—Budgetary**	**244,908,486**	**101,591**	**...**	**223,249,862**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canada Post Corporation				
...	184,500,001	...	...	...	...	...	184,500,001	Operating	184,500,000	1	...	195,500,000
420,000,000	...	...	...	...	...	...	420,000,000	Non-budgetary	...	...	420,000,000	80,000,000
								Total Program—				
...	**184,500,001**	...	...	...	...	...	**184,500,001**	**Budgetary**	**184,500,000**	**1**	...	**195,500,000**
420,000,000	...	...	...	...	...	...	**420,000,000**	**Non-budgetary**	...	...	**420,000,000**	**80,000,000**
								Total Ministry—				
6,400,000	**2,618,673,802**	**96,119,209**	**55,104,264**	**(10,686,999)**	**(9,977,376)**	...	**2,755,632,900**	**Budgetary**	**2,650,727,978**	**104,904,922**	...	**2,573,868,964**(2)(4)
1,452,718,436	**800,000**	...	...	...	**(259,326,000)**	...	**1,194,192,436**	**Non-budgetary**	**(33,963,032)**	**800,000**	**1,227,355,468**	**99,881,985**(4)

(1) Previous year's figures by activity are not available due to new breakdown in activity.

(2) During the year, Canadian Space Agency was created (PC 1989-307). Certain responsibilities have been transferred from Communications, $13,191,114; Energy, Mines and Resources, $2,028,566 and Industry, Science and Technology—Department, $6,847,595 to this new Agency.

(3) This amount includes an increase in revenue credited to the vote available for spending of $4,173,358 (TB 812831).

(4) Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The previous year's expenditure (budgetary and non-budgetary) of the amalgamated ministries are now reported by the new entity. In addition, certain responsibilities (Textile and Clothing Board) of the former Regional Industrial Expansion have been transferred to Finance under Canadian International Trade Tribunal resulting in a restatement of the previous year's expenditure by $838,507.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Industry and Technology Program				
							Grants				
							Policy development and advocacy				
...	300,000	...	...	...	...	300,000	Grants to non-profit organizations to promote economic co-operation and development	300,000	...	...	500,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000,000
...	300,000	...	...	...	...	300,000		300,000	...	...	10,500,000
							Industry and technology development				
...	2,000,000	...	...	...	...	2,000,000	Grants to the Working Venture Fund	2,000,000	...	...	1,000,000
							Operations				
...	...	...	...	10,309,000	...	10,309,000	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec subsidiary agreement on science and technology	8,910,680	1,398,320	...	5,368,702
...	200,000	...	...	...	...	200,000	Grants under the Canada Awards for Excellence Program	199,750	250	...	134,750
...	...	...	...	4,680,000	...	4,680,000	Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia subsidiary agreement on science and technology	4,232,493	447,507	...	1,410,777
...	200,000	...	...	14,989,000	...	15,189,000		13,342,923	1,846,077	...	6,914,229
							Science, coordination and advocacy				
...	...	...	...	2,000,000	...	2,000,000	Grants to the Canadian Institute for Advanced Research to match private sector contributions to this maximum level	2,000,000	...	...	1,500,000
...	...	1	...	9,514,999	...	9,515,000	Grants under the 1989-90 Canada Scholarships Program	9,491,000	24,000	...	4,985,000
...	...	1	...	999,999	...	1,000,000	Grant to the Royal Society of Canada	1,000,000	...	...	500,000
...	...	2	...	12,514,998	...	12,515,000		12,491,000	24,000	...	6,985,000
...	**2,500,000**	**2**	**...**	**27,503,998**	**...**	**30,004,000**	**Total—Grants**	**28,133,923**	**1,870,077**	**...**	**25,399,229**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Policy development and advocacy				
...	1,000,000	...	...	...	...	1,000,000	Contributions for initiatives under the National Entrepreneurship Policy	669,876	330,124	...	566,503
...	...	...	...	27,500	...	27,500	Contribution for the Atlantic Provinces Economic Council	27,500	...	...	100,000
...	1,000,000	...	...	27,500	...	1,027,500		697,376	330,124	...	666,503
							Industry and technology development				
...	250,787,000	...	...	50,222,000	...	301,009,000	Contributions under the defence industry productivity program	300,908,781	100,219	...	248,583,106
...	32,900,000	...	...	(3,882,000)	...	29,018,000	Contributions to Marine Industries Limited	29,000,253	17,747	...	73,587,195
...	7,800,000	...	...	984,000	...	8,784,000	Contributions under the shipbuilding industry assistance program	8,678,181	105,819	...	11,228,377
...	11,650,000	...	...	(10,429,000)	...	1,221,000	Contributions under sector campaigns	1,039,604	181,396	...	...
...	11,600,000	...	...	(11,360,000)	...	240,000	Contributions to strategic technologies	228,641	11,359	...	...
...	1,900,000	...	...	(1,900,000)	...	...	Contributions to the St-Lawrence River environmental technology program	...	...	...	...
...	70,000	...	...	2,000	...	72,000	Contributions to Canadian Maritime Industries Association	71,269	731	...	27,000
...	30,000	...	...	...	...	30,000	Contributions to Geomatics Industry Association of Canada	27,000	3,000	...	45,000
...	400,000	...	...	...	...	400,000	Contributions to non-profit organizations and commercial operations in support of tourism	376,447	23,553	...	457,198
...	21,408,000	...	...	(9,993,000)	...	11,415,000	Contributions under the Canadian Industrial Renewal Regulations	9,952,114	1,462,886	...	41,942,842
...	10,799,000	...	...	(6,101,000)	...	4,698,000	Contributions under the microelectronics and systems development program	4,315,685	382,315	...	2,129,281
...	18,649,000	...	...	14,151,000	...	32,800,000	Contribution to GMC/Suzuki	32,770,990	29,010	...	6,804,465
...	5,384,000	...	...	(3,583,913)	...	1,800,087	Contributions for the advanced train control system	1,662,047	138,040	...	667,889
...	19,500,000	...	...	(19,500,000)	...	...	Contribution to Versatile Pacific Shipyards Inc.	...	...	...	...
...	23,463,000	...	...	(885,000)	...	22,578,000	Contributions under the technology outreach program and the technology opportunities in Europe program	12,152,429	10,425,571	...	9,179,907

...	438,000	...	...	(438,000)	...	...	Contribution to the Footwear and Leather Institute of Canada	...	...	...	432,829
...	1,500,000	...	...	(47,087)	...	1,452,913	Contributions under the Ontario shipyards rationalization program	1,452,913	...	...	5,004,905
...	6,800,000	...	...	97,000	...	6,897,000	Contribution to Hawker-Siddeley Trenton Works	6,896,886	114	...	5,303,226
...	...	...	...	170,000	...	170,000	Contribution to the Sudbury Neutrino Observatory	166,878	3,122	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,400,834
...	425,078,000	...	...	(2,493,000)	...	422,585,000		409,700,118	12,884,882	...	413,794,054
							Operations				
...	...	...	...	1,050,000	...	1,050,000	Contribution by Canada to the National Institute for Magnesium Technology	1,050,000	...	...	...
...	3,000,000	...	...	1,080,000	...	4,080,000	Contributions to Saskatchewan communications advanced network	3,114,580	965,420	...	...
...	68,052,000	...	...	(19,727,000)	...	48,325,000	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	48,026,874	298,126	...	195,672,934
...	149,397,000	...	...	(178,994)	...	149,218,006	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/ General Development Agreements with provinces	100,415,403	48,802,603	...	165,113,948
...	11,937,000	...	...	(11,937,000)	...	...	Contributions under the Agricultural and Rural Development Act	...	...	...	13,523,896
...	28,667,000	...	...	(4,317,940)	...	24,349,060	Contributions under the acid rain abatement program	24,349,060	...	...	16,321,252
...	3,346,000	...	...	(2,900,000)	...	446,000	Contributions under the western transportation industrial development program	404,630	41,370	...	446,909
...	500,000	...	...	992,000	...	1,492,000	Contributions to business services support	1,355,186	136,814	...	...
...	25,000	...	...	...	...	25,000	Contributions to British Columbia Commercial Arbitration Centre	25,000	...	...	...
...	250,000	...	...	...	...	250,000	Contributions to the Canada/China Trade Council	250,000	...	...	145,397
...	2,322,000	...	...	(399,000)	...	1,923,000	Contributions to the Fraser Valley Independent Shake and Shingle Producers	1,922,850	150	...	1,922,850
...	540,000	...	...	2,022,000	...	2,562,000	Contributions to stimulate economic activity in the Cape Breton designated area	2,561,559	441	...	...
...	4,252,000	...	...	(1,375,000)	...	2,877,000	Contributions under the Atlantic Enterprise program	2,028,273	848,727	...	1,070,880
...	800,000	...	...	...	...	800,000	Contribution to Petromont Limited	781,061	18,939	...	12,246,080
...	502,000	...	...	554,500	...	1,056,500	Contributions to non-profit organizations to promote economic co-operation and development	865,484	191,016	...	233,723
...	22,000,000	...	...	...	(637,041)	21,362,959	(S) Liabilities under the Small Businesses Loans Act	21,362,959	...	...	18,204,473

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	8,000,000	...	...	...	(4,833,650)	3,166,350	(S) Insurance payments under the Enterprise Development Program	3,166,350	...	...	485,348
...	303,590,000	...	...	(35,136,434)	(5,470,691)	262,982,875		211,679,269	51,303,606	...	425,387,690
...	**729,668,000**	**...**	**...**	**(37,601,934)**	**(5,470,691)**	**686,595,375**	**Total—Contributions**	**622,076,763**	**64,518,612**	**...**	**839,848,247**
							Program Summary by Activity				
...	1,300,000	...	...	27,500	...	1,327,500	Policy development and advocacy	997,376	330,124	...	11,166,503
...	427,078,000	...	...	(2,493,000)	...	424,585,000	Industry and technology development	411,700,118	12,884,882	...	414,794,054
...	303,790,000	...	...	(20,147,434)	(5,470,691)	278,171,875	Operations	225,022,192	53,149,683	...	432,301,919
...	...	2	...	12,514,998	...	12,515,000	Science, coordination and advocacy	12,491,000	24,000	...	6,985,000
...	**732,168,000**	**2**	**...**	**(10,097,936)**	**(5,470,691)**	**716,599,375**	**Total Program**	**650,210,686**	**66,388,689**	**...**	**865,247,476**
							Regional and Native Economic Development Program				
							Grants				
							Regional development Ontario and Quebec				
...	...	1	...	99,999	...	100,000	Grant to the Corporation for Socio-Economic Promotion and Consultation for East End Montreal Inc.	100,000	...	...	...
							Native economic development				
...	1,000,000	...	...	...	...	1,000,000	Grants under the Native Economic Development Program	999,242	758	...	873,040
...	**1,000,000**	**1**	**...**	**99,999**	**...**	**1,100,000**	**Total—Grants**	**1,099,242**	**758**	**...**	**873,040**
							Contributions				
							Regional development Ontario and Quebec				
...	84,064,000	...	...	12,242,945	...	96,306,945	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	96,306,945	...	...	...
...	1,763,000	...	...	(1,200,320)	...	562,680	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/ General Developmnent Agreements with provinces	562,680	...	...	...
	508,000	...	...	(75,000)	...	433,000	Contributions under the Eastern Quebec Development Plan	432,290	710	...	943,657
...	27,100,000	...	...	(112,190)	...	26,987,810	Contributions under the special program for the Laprade Region	19,987,310	7,000,500	...	9,764,029

...	1,186,000	...	...	(414,753)	...	771,247	Contributions unde the Atlantic Enterprise program	519,113	252,134	...	...
...	89,000	...	...	142,143	...	231,143	Contribution to the Société en commandite pour la création d'entreprises	231,143	...	...	1,269,302
...	7,106,000	...	...	(582,211)	...	6,523,789	Contributions under the Bas St-Laurent/ Gaspésie Development Program	6,523,789	...	...	4,030,381
...	7,226,000	...	...	(572,029)	...	6,653,971	Contributions under the Northern Ontario Development Fund	6,653,971	...	...	2,856,905
...	4,200,000	...	...	(3,248,337)	...	951,663	Contributions under the special program for the Thetford Mines Region	951,663	...	...	298,726
...	490,000	...	...	(424,002)	...	65,998	Contributions to the Centre d'initiative technologique de Montréal	65,998	...	...	...
...	10,400,000	...	...	(2,039,701)	...	8,360,299	Contributions to manufacturing productivity improvement	8,360,299	...	...	...
...	5,600,000	...	...	1,354,486	...	6,954,486	Contributions to economic development programs	6,954,486	...	...	...
...	9,890,000	...	...	(5,748,649)	...	4,141,351	Contributions to the recovery program for East Montreal	4,141,351	...	...	...
...	200,000	...	...	46,317	...	246,317	Contributions to the Technology Park	246,317	...	...	...
...	25,000	...	...	...	...	25,000	Contributions to the Commercial Arbitration Centre	25,000	...	...	125,000
...	13,700,000	...	...	(6,066,199)	...	7,633,801	Contributions to the industrial infrastructure—Matane	7,633,801	...	...	2,138,733
...	...	...	...	20,000,000	...	20,000,000	Contribution to the Alouette Consortium	20,000,000	...	...	...
...	173,547,000	...	...	13,302,500	...	186,849,500		179,596,156	7,253,344	...	21,426,733
							Native economic development				
...	71,400,000	...	...	(10,053,884)	...	61,346,116	Contributions under the Native Economic Development Program	61,255,888	90,228	...	59,953,399
...	...	1	...	10,290,892	...	10,290,893	Contributions under the Agricultural and Rural Development Act	10,290,893	...	...	...
...	...	...	...	11,412,991	...	11,412,991	Contributions under the Economic and Regional Developmemt Agreements	11,412,991	...	...	...
...	71,400,000	1	...	11,649,999	...	83,050,000		82,959,772	90,228	...	59,953,399
...	**244,947,000**	**1**	**...**	**24,952,499**	**...**	**269,899,500**	**Total—Contributions**	**262,555,928**	**7,343,572**	**...**	**81,380,132**
							Program Summary by Activity				
...	173,547,000	1	...	13,402,499	...	186,949,500	Regional development Ontario and Quebec	179,696,156	7,253,344	...	21,426,733
...	72,400,000	1	...	11,649,999	...	84,050,000	Native economic development	83,959,014	90,986	...	60,826,439
...	**245,947,000**	**2**	**...**	**25,052,498**	**...**	**270,999,500**	**Total Program**	**263,655,170**	**7,344,330**	**...**	**82,253,172**
...	**978,115,000**	**4**	**...**	**14,954,562**	**(5,470,691)**	**987,598,875**	**Total Department**	**913,865,856**	**73,733,019**	**...**	**947,500,648**
							Canadian Space Agency[1]				
							Contributions				
...	...	...	4,100,000	(113,426)	...	3,986,574	Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the large satellite program	3,986,574	...	...	7,528,228

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	1,900,000	(998,574)	...	901,426	Contribution for the Canadian participation in the payload and spacecraft development and experimentation program of the European Space Agency	901,426	...	...	933,569
...	...	...	10,006,000	2,288,059	...	12,294,059	Remote sensing—Contribution to the European Space Agency	12,294,059	...	...	...
...	...	1,498,001	6,000,999	(584,707)	...	6,914,293	Contribution by Canada to the general budget of the European Space Agency	6,914,293	...	...	4,500,000
...	...	...	1,500,000	(591,352)	...	908,648	Contribution by Canada to the earth observation preparatory program of the European Space Agency	908,648	...	...	1,400,000
...	...	**1,498,001**	**23,506,999**	...	...	**25,005,000**	**Total Program**	**25,005,000**	...	...	**14,361,797**(1)
							Ministry of State (Science and Technology)				
							Grants				
							Policy development				
...	13,150,000	...	...	(13,150,000)	...	...	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec subsidiary agreement on science and technology	...	...	...	...
...	5,780,000	...	...	(5,780,000)	...	...	Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia subsidiary agreement on science and technology	...	...	...	...
...	2,000,000	...	...	(2,000,000)	...	...	Grants to the Canadian Institute for Advanced Research to match private sector contributions to this maximum level	...	...	...	...
...	...	10,000,000	...	(10,000,000)	...	...	Grants under the 1989-90 Canada Scholarships Program	...	...	...	...
...	**20,930,000**	**10,000,000**	...	**(30,930,000)**	...	...	**Total—Grants**	...	...	...	...
							Contributions				
							Policy development				
...	6,001,000	...	...	(6,001,000)	...	...	Contribution by Canada to the general budget of the European Space Agency	...	...	...	...
...	1,500,000	...	...	(1,500,000)	...	...	Contribution by Canada in the earth observation preparatory program of the European Space Agency	...	...	...	...

...	1,800,000	...	...	(1,800,000)	...	...	Contribution by Canada to the National Institute for Magnesium Technology	...	...	...	...
...	**9,301,000**	**...**	**...**	**(9,301,000)**	**...**	**...**	**Total—Contributions**	**...**	**...**	**...**	**...**
...	**30,231,000**	**10,000,000**	**...**	**(40,231,000)**	**...**	**...**	**Total Ministry of State (Science and Technology)**	**...**	**...**	**...**	**...**
							National Research Council of Canada				
							Grants				
							Administrative and special support services				
...	596,000	...	...	...	...	596,000	International affiliations	580,517	15,483	...	806,346
...	3,282,000	...	...	...	...	3,282,000	Grants to municipalities in accordance with the Municipal Grants Act	3,282,000	...	...	3,282,000
...	**3,878,000**	**...**	**...**	**...**	**...**	**3,878,000**	**Total—Grants**	**3,862,517**	**15,483**	**...**	**4,088,346**
							Contributions				
							National competence in the natural sciences and engineering				
...	...	...	...	...	...	...	Queen's University—Sudbury Neutrino Observatory	1,917,720	(1,917,720)	...	654,000
							Research on problems of economic and social importance				
...	194,000	...	...	...	...	194,000	Canadian Rehabilitation Council for the Disabled	...	194,000	...	194,000
							Research in direct support of industrial innovation and development				
...	59,607,000	...	...	...	...	59,607,000	Contributions to Canadian firms to develop, acquire and exploit technology	57,542,941	2,064,059	...	62,543,081
...	16,000,000	...	...	...	...	16,000,000	Contributions to organizations to provide technological and research assistance to Canadian industry	15,089,112	910,888	...	13,102,498
...	2,200,000	...	...	...	...	2,200,000	Contribution to European Space Agency—Hermes program	1,387,174	812,826	...	...
...	1,000,000	...	...	...	...	1,000,000	National Optics Institute	689,123	310,877	...	4,529,828
...	7,000,000	...	...	...	...	7,000,000	Contributions to extramural performers under biotechnology research program	4,810,213	2,189,787	...	3,028,997
...	500,000	...	...	...	...	500,000	Canadian Manufacturers' Association	500,000	...	...	305,520
...	86,307,000	...	...	...	...	86,307,000		80,018,563	6,288,437	...	83,509,924
							National facilities				
...	2,724,000	...	...	...	...	2,724,000	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,699,694	24,306	...	2,451,207
...	26,510,000	...	...	...	...	26,510,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	26,509,972	28	...	26,509,784

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	2,080,000	...	...	...	...	2,080,000	Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,970,851	109,149	...	1,868,875
...	31,314,000	...	...	...	...	31,314,000		31,180,517	133,483	...	30,829,866
							Scientific and technical information				
...	78,000	...	...	...	...	78,000	Canadian Film Institute	78,000	...	...	78,000
							Administrative and special support services				
...	60,000	...	...	...	...	60,000	Support of scientific and engineering conferences	16,500	43,500	...	30,250
...	**117,953,000**	...	...	...	...	**117,953,000**	**Total—Contributions**	**113,211,300**	**4,741,700**	...	**115,296,040**
							Program Summary by Activity				
...	...	...	...	...	...	...	National competence in the natural sciences and engineering	1,917,720	(1,917,720)	...	654,000
...	194,000	...	...	...	...	194,000	Research on problems of economic and social importance	...	194,000	...	194,000
...	86,307,000	...	...	...	...	86,307,000	Research in direct support of industrial innovation and development	80,018,563	6,288,437	...	83,509,924
...	31,314,000	...	...	...	...	31,314,000	National facilities	31,180,517	133,483	...	30,829,866
...	78,000	...	...	...	...	78,000	Scientific and technical information	78,000	...	...	78,000
...	3,938,000	...	...	...	...	3,938,000	Administrative and special support services	3,879,017	58,983	...	4,118,596
...	**121,831,000**	...	...	...	...	**121,831,000**	**Total Program**	**117,073,817**	**4,757,183**	...	**119,384,386**
							Natural Sciences and Engineering Research Council				
							Grants				
							Grants and scholarships				
...	374,492,000	...	...	...	...	374,492,000	Grants and scholarships	374,492,000	...	...	350,246,309
...	...	858,000	...	...	...	858,000	Grants in support of research	858,000	...	...	...
...	**374,492,000**	**858,000**	...	...	...	**375,350,000**	**Total Program**	**375,350,000**	...	...	**350,246,309**

							Statistics Canada				
							Grants				
							Corporate management services				
...	6,340	...	...	...	...	6,340	Canada's fee for membership in the Inter-American Statistical Institute ($5,200 US)	6,188	152	...	6,200
...	4,488	...	...	...	...	4,488	Conference of Commonwealth Statisticians (2,200 Pounds Sterling)	4,444	44	...	4,830
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,419
...	**10,828**	...	...	...	...	**10,828**	**Total Program**	**10,632**	**196**	...	**18,449**
...	**1,504,679,828**	**12,356,005**	**23,506,999**	**(25,276,438)**	**(5,470,691)**	**1,509,795,703**	**Total Ministry**	**1,431,305,305**	**78,490,398**	...	**1,431,511,589** (1)(2)

(S) Statutory transfer payment.

(1) During the year, Canadian Space Agency was created (PC 1989-307). Certain responsibilities have been transferred from Communications, $8,461,797 and Industry, Science and Technology—Department, $5,900,000 to this new Agency.

(2) Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The previous year's expenditure of the amalgamated ministries are now reported by the new entity.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation.(Net)	...	33,963,032	...
Total Program—Non-budgetary	...	33,963,032	...
National Research Council of Canada			
Budgetary (respendable revenues)			
National competence in the natural sciences and engineering			
Testing and other scientific services	69,000	144,997	388,986
Research on problems of economic and social importance			
Testing and other scientific services	2,065,000	747,986	488,982
Research in direct support of industrial innovation and development			
Testing and other scientific services	5,000,000	7,061,393	5,605,792
National facilities			
Testing and other scientific services	1,855,000	2,348,950	1,561,942
Research and services related to physical standards			
Standardization services	341,000	393,991	228,991
Scientific and technical information			
Proceeds from sales of Canadian journals of research and other publications	...	3,922,501	3,826,148
Services			
Canadian on-line inquiry	...	476,184	538,469
Canadian selective dissemination of information	...	291,714	305,389
Inter-library loan	...	1,136,101	834,107
Health Sciences Resource Centre	...	882,017	700,645
Reference	...	101,592	71,830
Other	...	40,206	45,791
	7,625,000[1]	6,850,315	6,322,379
Administrative and special support services			
Computational services to the National Library and others. Conference registration fees and miscellaneous revenues and recoveries	5,145,000	5,137,886	7,094,830
Total Program—Budgetary	**22,100,000**	**22,685,518**	**21,691,902**
Statistics Canada			
Budgetary (respendable revenues)			
Census and social statistics			
Recoveries from other governments, other federal Government departments and the private sector for materials and services provided	3,500,000	2,040,199	3,089,112
Recoveries from census cost sharing agreements	...	...	2,114,927
	3,500,000	2,040,199	5,204,039
Technical infrastructure			
Recoveries from other governments, other federal Government departments and the private sector for materials and services provided	19,906,000	25,538,768	24,255,052
Total Program—Budgetary	**23,406,000**[2]	**27,578,967**	**29,459,091**
Total Ministry—			
Budgetary	**45,506,000**	**50,264,485**	**51,150,993**[3]
Non-budgetary	...	**33,963,032**	...

[1] Details of this amount are not available.

[2] During the year, the amount of revenue credited to the vote available for spending was increased by $4,173,358 (TB 812831).

[3] Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The previous year's amounts of the amalgamated ministries are now reported by the new entity.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Atlantic Development Board carry-over projects	404,038	381,243
Atlantic Provinces Power Development Act	10,605,425	11,003,245
Special areas and highways agreement	9,744,513	9,957,684
Canada Post Corporation	7,764,000	3,882,000
Enterprise development program	...	115,189
Industrial and regional development program	526,607	210,878
	29,044,583	25,550,239
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	194,176,064	42,310,391
Adjustments to Payables at Year End (PAYE)	15,831,198	5,581,281
	210,007,262	47,891,672
Services and service fees—		
Loan guarantee fees	7,110,531	7,607,932
Access to information fees	...	1,140
Tourism research information	6,196	10,417
	7,116,727	7,619,489
Other non-tax revenue	874,482	4,750,834
Total Department	**247,043,054**	**85,812,234**
Canadian Space Agency [2]		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	...	78,908
Sundries	...	11,330
	...	90,238
Services and service fees	...	1,642,152
Other non-tax revenue	1,343,425	...
Total Program	**1,343,425**	**1,732,390** [2]

	Current year	Previous year
	$	$
Investment Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	33,247	7,456
Adjustments to Payables at Year End (PAYE)	26,272	6,033
	59,519	13,489
Services and service fees	30	20
Total Program	**59,549**	**13,509**
National Research Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment for goods and services not provided and other miscellaneous refunds	322,978	423,239
Adjustments to Payables at Year End (PAYE)	669,789	605,239
	992,767	1,028,478
Other non-tax revenue	27,524	21,597
Total Program	**1,020,291**	**1,050,075**
Natural Sciences and Engineering Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment of grants and scholarships	747,498	716,295
Adjustments to Payables at Year End (PAYE)	145,096	89,720
Miscellaneous	22,870	5,098
	915,464	811,113
Other non-tax revenue	562	9,940
Total Program	**916,026**	**821,053**
Science Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	229	1,062
Total Program	**229**	**1,062**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Statistics Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	97,900	272,332
Adjustments to Payables at Year End (PAYE)	190,485	431,412
	288,385	703,744
Other non-tax revenue—		
Receipt of previous year's revenue	74,520	217,507
Miscellaneous	16,873	20,847
	91,393	238,354
Total Program	**379,778**	**942,098**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	**29,044,583**	**25,550,239**
Refunds of previous years' expenditure	**212,263,626**	**50,539,796**
Services and service fees	**7,116,757**	**9,261,661**
Other non-tax revenue	**2,337,386**	**5,020,725**
Total Ministry	**250,762,352**	**90,372,421** (2)(3)

(1) Interest unless otherwise indicated.

(2) During the year, Canadian Space Agency was created (PC 1989-307). Certain responsibilities have been transferred from Communications, $1,642,152; Energy, Mines and Resources $78,943 and Industry, Science and Technology—Department, $11,295 to this new Agency.

(3) Industry, Science and Technology originated from the amalgamation of the former Regional Industrial Expansion and Science and Technology. The previous year's revenue of the amalgamated ministries are now reported by the new entity.

SECTION 16

1989-90
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

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Transfer payments	16.11
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Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal Services

Provides a full range of legal services to the Government of Canada, its departments and many of its agencies exclusive of the services provided by the Litigation Services activity and the Legislative Services activity.

Litigation Services

Regulates or conducts all litigation for or against the Crown or any federal department, in respect of any subject within the authority or jurisdiction of Canada.

Legislation Services

Provides legislative services to the Government by drafting and examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal Policy and Program Development

Develops and administers, within the Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

Provides policy and management direction and co-ordination to the Department of Justice; provides central administrative services to the Department of Justice, and the Law Reform Commission of Canada; and, operates a Central Divorce Registry for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the Canadian Human Rights Act in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services. Provides for gratuities to spouses of such judges who die while in office.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the Judges Act; provides for annuities to spouses and children of judges.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada

Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights of complainants under the Access to Information Act are respected and that heads of federal Government institutions and any third parties affected by a complaint are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices in keeping with the Access to Information Act; and
- to bring appropriate issues of interpretation of the Access to Information Act before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the Privacy Act are respected and that the privacy of individuals with respect to personal information about themselves held by a federal Government institution is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, based on complaints from individuals who allege non-compliance with the Access to Information Act or based on self-initiated complaints. The Commissioner appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court, on review of decisions of federal Government institutions to refuse access under the Act. The Commissioner reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides central administrative support services to the office of the Information Commissioner and the office of the Privacy Commissioner.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to spouses and children of judges as authorized by the Judges Act.

Administration

Consists of the office of the Registrar, the Deputy Registrar, the Chief Librarian and the Director of operations. The activity also provides for gratuities to spouses or such dependents of judges who die while in office.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	111,201,000	...	...	111,201,000	1	Operating expenditures				
...	...	5,029,500	...	5,029,500	1b	Operating expenditures				
...	...	2,360,000	...	2,360,000	1c	Operating expenditures				
...	...	...	2,000,000	2,000,000		Transfer from TB Vote 5[1]				
...	111,201,000	7,389,500	2,000,000	120,590,500		Total—Vote 1	118,175,821	2,414,679	...	106,454,255
...	255,224,650	...	...	255,224,650	5	Grants and contributions				
...	...	15,628,501	...	15,628,501	5c	Contributions				
...	255,224,650	15,628,501	...	270,853,151		Total—Vote 5	267,352,341	3,500,810	...	260,683,979
...	47,800	...	400	48,200	(S)	Minister of Justice—Salary and motor car allowance	48,200	...	...	38,967
...	12,943,000	...	...	12,943,000	(S)	Contributions to employee benefit plans	12,943,000	...	...	12,317,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,725
...	**379,416,450**	**23,018,001**	**2,000,400**	**404,434,851**		**Total Department—Budgetary**	**398,519,362**	**5,915,489**	**...**	**379,502,926**
						Canadian Human Rights Commission				
...	10,714,000	...	...	10,714,000	10	Program expenditures				
...	...	2,189,000	...	2,189,000	10c	Program expenditures				
...	...	...	495,660	495,660		Transfer from TB Vote 5[1]				
...	10,714,000	2,189,000	495,660	13,398,660		Total—Vote 10	12,794,120	604,540	...	10,566,413
...	1,233,000	...	...	1,233,000	(S)	Contributions to employee benefit plans	1,233,000	...	...	1,227,000
...	**11,947,000**	**2,189,000**	**495,660**	**14,631,660**		**Total Program—Budgetary**	**14,027,120**	**604,540**	**...**	**11,793,413**
						Commissioner for Federal Judicial Affairs				
...	3,615,000	...	...	3,615,000	15	Operating expenditures				
...	...	650,000	...	650,000	15c	Operating expenditures				
...	...	...	263,308	263,308		Transfer from TB Vote 5[1]				
...	3,615,000	650,000	263,308	4,528,308		Total—Vote 15	4,425,240	103,068	...	3,069,887
...	366,000	...	...	366,000	20	Canadian Judicial Council—Operating expenditures				
...	...	...	13,032	13,032		Transfer from TB Vote 5[1]				
...	366,000	...	13,032	379,032		Total—Vote 20	373,113	5,919	...	322,708

...	143,060,000	...	(912,049)	142,147,951	(S)	Judges' salaries, allowances and annuities	142,147,951	...	...	131,466,631
...	244,000	...	...	244,000	(S)	Contributions to employee benefit plans	244,000	...	...	222,000
...	**147,285,000**	**650,000**	**(635,709)**	**147,299,291**		**Total Program—Budgetary**	**147,190,304**	**108,987**	...	**135,081,226**
						Federal Court of Canada				
...	15,631,000	...	...	15,631,000	25	Program expenditures	14,494,273	1,136,727	...	11,065,333
...	1,483,000	...	...	1,483,000	(S)	Contributions to employee benefit plans	1,483,000	...	...	1,325,000
...	**17,114,000**	...	...	**17,114,000**		**Total Program—Budgetary**	**15,977,273**	**1,136,727**	...	**12,390,333**
						Law Reform Commission of Canada				
...	4,523,000	...	...	4,523,000	30	Program expenditures				
...	...	...	38,000	38,000		Transfer from TB Vote 5[1]				
...	4,523,000	...	38,000	4,561,000		Total—Vote 30	4,490,667	70,333	...	4,263,909
...	273,000	...	...	273,000	(S)	Contributions to employee benefit plans	273,000	...	...	271,000
...	**4,796,000**	...	**38,000**	**4,834,000**		**Total Program—Budgetary**	**4,763,667**	**70,333**	...	**4,534,909**
						Offices of the Information and Privacy Commissioners of Canada				
...	4,919,000	...	...	4,919,000	35	Program expenditures				
...	...	341,000	...	341,000	35c	Program expenditures				
...	...	...	(51,905)	(51,905)		Reserved allotment—Over-expenditure of previous year's authority				
...	4,919,000	341,000	(51,905)	5,208,095		Total—Vote 35	5,154,608	53,487	...	4,611,905
...	596,000	...	...	596,000	(S)	Contributions to employee benefit plans	596,000	...	...	531,000
...	**5,515,000**	**341,000**	**(51,905)**	**5,804,095**		**Total Program—Budgetary**	**5,750,608**	**53,487**	...	**5,142,905**
						Supreme Court of Canada				
...	7,874,000	...	...	7,874,000	40	Program expenditures				
...	...	1,844,000	...	1,844,000	40b	Program expenditures				
...	7,874,000	1,844,000	...	9,718,000		Total—Vote 40	9,621,498	96,502	...	6,758,535
...	2,110,000	...	786,852	2,896,852	(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,896,852	...	...	2,158,471
...	681,000	...	...	681,000	(S)	Contributions to employee benefit plans	681,000	...	...	529,000
...	**10,665,000**	**1,844,000**	**786,852**	**13,295,852**		**Total Program—Budgetary**	**13,199,350**	**96,502**	...	**9,446,806**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Tax Court of Canada				
...	4,668,000	...	...	4,668,000	45	Program expenditures				
...	...	3,426,000	...	3,426,000	45b	Program expenditures				
...	4,668,000	3,426,000	...	8,094,000		Total—Vote 45	7,139,394	954,606	...	4,478,270
...	325,000	...	...	325,000	(S)	Contributions to employee benefit plans	325,000	...	...	292,000
...	**4,993,000**	**3,426,000**	...	**8,419,000**		**Total Program—Budgetary**	7,464,394	**954,606**	...	**4,770,270**
...	**581,731,450**	**31,468,001**	**2,633,298**	**615,832,749**		**Total Ministry—Budgetary**	**606,892,078**	**8,940,671**	...	**562,661,988**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	30,231,000	91,820	497,018	2,650,921	...	...	33,470,759	Legal services	29,030,544	4,440,215	...	26,704,928
...	50,729,000	5,163,180	800,530	(9,162,318)	...	...	47,530,392	Litigation services	48,025,948	(495,556)	...	42,334,058
...	8,566,000	343,500	133,864	931,562	...	...	9,974,926	Legislation services	10,172,740	(197,814)	...	8,325,567
...	14,061,000	140,000	213,386	(1,245,697)	...	...	13,168,689	Legal policy and program development	13,200,363	(31,674)	...	13,424,055
...	19,760,800	447,000	355,202	6,228,039	400	...	26,791,441	Administration	27,015,266	(223,825)	...	23,744,512
...	123,347,800	6,185,500	2,000,000	(597,493)	400	...	130,936,207	Total—Operating	127,444,861	3,491,346	...	114,533,120
								Capital				
...	83,000	71,400	...	94,372	...	...	248,772	Legal services	164,919	83,853	...	229,238
...	367,000	153,720	...	672,281	...	...	1,193,001	Litigation services	1,218,912	(25,911)	...	1,473,147
...	16,000	506,000	...	(260,229)	...	...	261,771	Legislation services	261,771	...	...	390,457
...	16,000	...	...	117,810	...	...	133,810	Legal policy and program development	289,605	(155,795)	...	270,905
...	362,000	472,880	...	(26,741)	...	...	808,139	Administration	1,786,953	(978,814)	...	1,922,080
...	844,000	1,204,000	...	597,493	...	...	2,645,493	Total—Capital	3,722,160	(1,076,667)	...	4,285,827
								Transfer payments				
...	255,224,650	15,628,501	...	...	...	...	270,853,151	Legal policy and program development	267,352,341	3,500,810	...	260,683,979
								Departmental Summary				
...	30,314,000	163,220	497,018	2,745,293	...	...	33,719,531	Legal services	29,195,463	4,524,068	...	26,934,166
...	51,096,000	5,316,900	800,530	(8,490,037)	...	...	48,723,393	Litigation services	49,244,860	(521,467)	...	43,807,205
...	8,582,000	849,500	133,864	671,333	...	...	10,236,697	Legislation services	10,434,511	(197,814)	...	8,716,024
...	269,301,650	15,768,501	213,386	(1,127,887)	...	...	284,155,650	Legal policy and program development	280,842,309	3,313,341	...	274,378,939
...	20,122,800	919,880	355,202	6,201,298	400	...	27,599,580	Administration	28,802,219	(1,202,639)	...	25,666,592
...	**379,416,450**	**23,018,001**	**2,000,000**	**...**	**400**	**...**	**404,434,851**	**Total Department—Budgetary**	**398,519,362**	**5,915,489**	**...**	**379,502,926**
								Canadian Human Rights Commission				
...	11,747,000	2,189,000	495,660	...	...	...	14,431,660	Operating	13,412,767	1,018,893	...	11,594,292
...	200,000	...	...	...	...	...	200,000	Capital	614,353	(414,353)	...	199,121
...	**11,947,000**	**2,189,000**	**495,660**	**...**	**...**	**...**	**14,631,660**	**Total Program—Budgetary**	**14,027,120**	**604,540**	**...**	**11,793,413**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Commissioner for Federal Judicial Affairs				
								Operating				
...	3,660,000	650,000	263,308	(129,768)	...	...	4,443,540	Administration	4,443,538	2	...	3,134,102
...	385,000	...	13,032	(32,937)	...	...	365,095	Canadian Judicial Council	359,176	5,919	...	316,785
...	122,144,000	...	...	...	(930,046)	...	121,213,954	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	121,213,954	...	...	111,947,082
...	126,189,000	650,000	276,340	(162,705)	(930,046)	...	126,022,589	Total—Operating	126,016,668	5,921	...	115,397,969
								Capital				
...	32,000	...	...	129,768	...	...	161,768	Administration	161,768	...	...	55,318
...	2,000	...	...	32,937	...	...	34,937	Canadian Judicial Council	34,937	...	...	24,923
...	34,000	...	...	162,705	...	...	196,705	Total—Capital	196,705	...	...	80,241
								Transfer payments				
...	146,000	...	...	...	...	...	146,000	Administration	42,934	103,066	...	83,467
...	20,916,000	...	...	...	17,997	...	20,933,997	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	20,933,997	...	...	19,519,549
...	21,062,000	...	...	...	17,997	...	21,079,997	Total—Transfer payments	20,976,931	103,066	...	19,603,016
								Program Summary				
...	3,838,000	650,000	263,308	...	...	...	4,751,308	Administration	4,648,240	103,068	...	3,272,887
...	387,000	...	13,032	...	...	...	400,032	Canadian Judicial Council	394,113	5,919	...	341,708
...	143,060,000	...	...	...	(912,049)	...	142,147,951	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	142,147,951	...	...	131,466,631
...	**147,285,000**	**650,000**	**276,340**	**...**	**(912,049)**	**...**	**147,299,291**	**Total Program—Budgetary**	**147,190,304**	**108,987**	**...**	**135,081,226**
								Federal Court of Canada				
								Operating				
...	16,226,000	...	...	...	...	...	16,226,000	Registry of the Federal Court of Canada	14,694,206	1,531,794	...	11,696,239
								Capital				
...	888,000	...	...	...	...	...	888,000	Registry of the Federal Court of Canada	1,283,067	(395,067)	...	694,094
...	**17,114,000**	**...**	**...**	**...**	**...**	**...**	**17,114,000**	**Total Program—Budgetary**	**15,977,273**	**1,136,727**	**...**	**12,390,333**

								Law Reform Commission of Canada				
...	4,783,000	...	38,000	...	...	...	4,821,000	Operating	4,581,185	239,815	...	4,496,727
...	13,000	...	...	...	...	...	13,000	Capital	182,482	(169,482)	...	38,182
...	**4,796,000**	...	**38,000**	...	...	...	**4,834,000**	**Total Program—Budgetary**	**4,763,667**	**70,333**	...	**4,534,909**
								Offices of the Information and Privacy Commissioners of Canada				
								Operating				
...	2,297,000	301,000	...	...	...	...	2,598,000	Information Commissioner	2,507,443	90,557	...	2,080,975
...	2,311,000	...	...	...	...	...	2,311,000	Privacy Commissioner	2,283,801	27,199	...	1,987,109
...	825,000	40,000	...	...	(51,905)	...	813,095	Administration	827,490	(14,395)	...	897,139
...	5,433,000	341,000	...	...	(51,905)	...	5,722,095	Total—Operating	5,618,734	103,361	...	4,965,223
								Capital				
...	...	...	...	...	...	...	...	Information Commissioner	31,562	(31,562)	...	43,232
...	2,000	...	...	...	...	...	2,000	Privacy Commissioner	38,247	(36,247)	...	85,986
...	80,000	...	...	...	...	...	80,000	Administration	62,065	17,935	...	48,464
...	82,000	...	...	...	...	...	82,000	Total—Capital	131,874	(49,874)	...	177,682
								Program Summary				
...	2,297,000	301,000	...	...	...	...	2,598,000	Information Commissioner	2,539,005	58,995	...	2,124,207
...	2,313,000	...	...	...	...	...	2,313,000	Privacy Commissioner	2,322,048	(9,048)	...	2,073,095
...	905,000	40,000	...	...	(51,905)	...	893,095	Administration	889,555	3,540	...	945,603
...	**5,515,000**	**341,000**	...	...	**(51,905)**	...	**5,804,095**	**Total Program—Budgetary**	**5,750,608**	**53,487**	...	**5,142,905**
								Supreme Court of Canada				
								Operating				
...	1,576,000	...	...	...	438,319	...	2,014,319	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,014,319	...	...	1,485,339
...	8,418,000	967,000	...	...	...	...	9,385,000	Administration	9,448,867	(63,867)	...	6,812,944
...	9,994,000	967,000	...	...	438,319	...	11,399,319	Total—Operating	11,463,186	(63,867)	...	8,298,283
								Capital				
...	137,000	877,000	...	...	...	...	1,014,000	Administration	853,631	160,369	...	474,591
								Transfer payments				
...	534,000	...	...	...	348,533	...	882,533	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	882,533	...	...	673,132
								Program Summary				
...	2,110,000	...	...	...	786,852	...	2,896,852	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	2,896,852	...	...	2,158,471
...	8,555,000	1,844,000	...	...	...	...	10,399,000	Administration	10,302,498	96,502	...	7,287,535
...	**10,665,000**	**1,844,000**	...	...	**786,852**	...	13,295,852	**Total Program—Budgetary**	13,199,350	**96,502**	...	**9,446,006**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Tax Court of Canada				
								Operating				
...	4,981,000	3,426,000	...	...	...	...	8,407,000	Registry of the Tax Court of Canada	6,355,351	2,051,649	...	4,544,457
								Capital				
...	12,000	...	...	...	...	...	12,000	Registry of the Tax Court of Canada	1,109,043	(1,097,043)	...	225,813
...	**4,993,000**	**3,426,000**	...	...	...	...	**8,419,000**	**Total Program—Budgetary**	**7,464,394**	**954,606**	...	**4,770,270**
...	**581,731,450**	**31,468,001**	**2,810,000**	...	**(176,702)**	...	**615,832,749**	**Total Ministry—Budgetary**	**606,892,078**	**8,940,671**	...	**562,661,988**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Legal policy and program development				
...	6,000	...	...	...	...	6,000	Uniform Law Conference of Canada to assist in payment of administrative expenses	6,000	...	...	6,000
...	21,550	...	...	...	...	21,550	Uniform Law Conference for the research purposes of the Conference	21,226	324	...	1,655
...	17,575	...	...	...	...	17,575	International Commission of Jurists	17,575	...	...	17,575
...	5,000	...	...	...	...	5,000	International Commission of Jurists for its annual programmes on Human Rights for Francophones	5,000	...	...	...
...	1,500	...	...	...	...	1,500	Institut international de droit d'expression française (IDEF)	1,500	...	...	1,500
...	89,300	...	...	...	...	89,300	Grants to encourage student specialization in legislative drafting	89,280	20	...	89,280
...	296,970	...	...	...	...	296,970	Grants to encourage native people to enter the legal profession	296,587	383	...	267,059
...	90,725	...	...	...	...	90,725	Duff-Rinfret Scholarship Program	86,150	4,575	...	68,100
...	16,150	...	...	...	...	16,150	Canadian Association of Chiefs of Police for the Law Amendments Committee	16,150	...	...	16,150
...	9,500	...	...	...	...	9,500	British Institute of International and Comparative Law (CLAS)	9,500	...	...	9,500
...	11,400	...	...	...	...	11,400	Hague Academy of International Law	11,400	...	...	11,400
...	3,000	...	...	...	...	3,000	Institut international des droits de l'homme	3,000	...	...	...
...	55,000	...	...	(35,000)	...	20,000	Canadian Human Rights Foundation	20,000	...	...	...
...	162,500	...	...	...	...	162,500	Canadian Judicial Centre	162,500	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	59,939
...	**786,170**	**...**	**...**	**(35,000)**	**...**	**751,170**	**Total—Grants**	**745,868**	**5,302**	**...**	**548,158**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Legal policy and program development				
...	70,853,700	15,628,501	...	...	...	86,482,201	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	86,482,199	2	...	77,775,730
...	8,819,500	...	...	251,145	...	9,070,645	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs and services to victims of crime	9,070,644	1	...	8,717,695
...	5,100,000	...	...	(341,434)	...	4,758,566	Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development, and the development of information and record-keeping systems relative to the implementation of the Young Offenders Act	4,698,147	60,419	...	2,120,606
...	158,770,000	...	...	...	...	158,770,000	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act	158,055,808	714,192	...	163,257,024
...	555,000	...	...	(398,394)	...	156,606	Contributions to encourage experimental and research work in legal aid	156,605	1	...	125,671
...	229,900	...	...	59,000	...	288,900	Contributions for a summer exchange program between civil and common law students	286,140	2,760	...	267,517
...	380,200	...	...	...	...	380,200	Canadian Law Information Council	380,200	...	...	429,200
...	66,500	...	...	...	...	66,500	Canadian Association of Provincial Court Judges	66,500	...	...	66,500
...	1,196,345	...	...	(28,779)	...	1,167,566	Criminal Law Reform Fund	1,005,683	161,883	...	1,062,341
...	3,795,400	...	...	(378,711)	...	3,416,689	Native court workers program and related project for Native People	3,416,688	1	...	3,779,732
...	573,520	...	...	80,000	...	653,520	Consultation and Development Fund	514,405	139,115	...	459,308
...	84,455	...	...	9,000	...	93,455	University of Ottawa Legislative Drafting Programme	93,455	...	...	92,455

...	34,960	...	...	...	...	34,960	Canadian Society of Forensic Science	25,621	9,339	...	27,445
...	212,200	...	...	35,000	...	247,200	Human Rights Law Fund	235,598	11,602	...	232,684
...	1,541,800	...	...	77,820	...	1,619,620	Public Legal Education and Information Fund	1,588,349	31,271	...	580,531
...	2,225,000	...	...	(1,681,647)	...	543,353	Aboriginal self-government negotiations	530,431	12,922	...	458,543
...	...	...	...	2,352,000	...	2,352,000	Frozen allotment	...	2,352,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	682,839
...	**254,438,480**	**15,628,501**	...	**35,000**	...	270,101,981	**Total—Contributions**	266,606,473	**3,495,508**	...	**260,135,821**
...	**255,224,650**	**15,628,501**	...	...	...	270,853,151	**Total Department**	267,352,341	**3,500,810**	...	**260,683,979**
							Commissioner for Federal Judicial Affairs				
							Grants				
							Administration				
...	146,000	...	...	...	...	146,000	Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	42,934	103,066	...	83,467
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	20,916,000	...	...	...	17,997	20,933,997	(S) Annuities under the Judges Act	20,933,997	...	...	19,519,549
							Program Summary by Activity				
...	146,000	...	...	...	...	146,000	Administration	42,934	103,066	...	83,467
...	20,916,000	...	...	...	17,997	20,933,997	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	20,933,997	...	...	19,519,549
...	**21,062,000**	...	...	...	**17,997**	21,079,997	**Total Program**	20,976,931	**103,066**	...	**19,603,016**
							Supreme Court of Canada				
							Grants				
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	534,000	...	...	...	348,533	882,533	(S) Annuities under the Judges Act	882,533	...	...	673,132
...	**534,000**	...	...	...	**348,533**	882,533	**Total Program**	882,533	...	...	**673,132**
...	**276,820,650**	**15,628,501**	...	...	**366,530**	292,815,681	Total Ministry	289,211,805	**3,603,876**	...	**280,960,127**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of transfer payments to provinces	600,164	1,292,588
Refund of transfer payments—Other	7,099	26,252
Supply and Services Canada—Central Travel Service	130,567	114,045
Adjustments to Payables at Year End (PAYE)	7,178,665	6,864,588
Sundries	227,178	352,502
	8,143,673	8,649,975
Services and service fees—		
Divorce registrations	691,470	608,400
Other	66,325	185,634
	757,795	794,034
Other non-tax revenue—		
Fines	1,600,787	1,568,192
Rent from dwellings and utilities	77,414	72,799
Gain on foreign currency	10,931	...
Other	5,458	3,728
	1,694,590	1,644,719
Total Department	**10,596,058**	**11,088,728**
Canadian Human Rights Commission		
Non-Tax Revenue—		
Other non-tax revenue	20,687	21,439
Total Program	**20,687**	**21,439**
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,074	9,206
Other non-tax revenue—		
Judges' Public Service Superannuation Account deductions	5,396,729	4,916,918
Total Program	**5,399,803**	**4,926,124**

	Current year	Previous year
	$	$
Federal Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	13,667	9,618
Adjustments to Payables at Year End (PAYE)	5,852	676
	19,519	10,294
Services and service fees—		
Federal Court fees	462,767	412,509
Court costs	12,500	15,700
	475,267	428,209
Other non-tax revenue	517	49,253
Total Program	**495,303**	**487,756**
Law Reform Commission of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	319	3,036
Other non-tax revenue	17	55
Total Program	**336**	**3,091**
Offices of the Information and Privacy Commissioners of Canada		
Non-Tax Revenue—		
Other non-tax revenue	220	384
Total Program	**220**	**384**
Supreme Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	14,639	1,387
Adjustments to Payables at Year End (PAYE)	...	737
	14,639	2,124
Services and service fees—		
Photocopies	9,500	11,298
Filing fees	14,650	15,179
	24,150	26,477

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Sale of Supreme Court Bulletin	14,778	14,010
Sale of reasons for judgment	59,846	50,701
Sundries	793	2,070
	75,417	66,781
Other non-tax revenue—		
Judges' contributions towards annuities	49,311	43,128
Transfer from security deposit account	1	32,783
Sundries	20,814	5,140
	70,126	81,051
Total Program	**184,332**	**176,433**
Tax Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	28,800	5,514
Proceeds from sales	6,810	7,703
Total Program	**35.610**	**13,217**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	**8,210,024**	**8,680,149**
Services and service fees	**1,257,212**	**1,248,720**
Proceeds from sales	**82,227**	**74,484**
Other non-tax revenue	**7,182,886**	**6,713,819**
Total Ministry	**16,732,349**	**16,717,172**

SECTION 17

1989-90
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and Safety

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Department

Objective

To facilitate and sustain stable industrial relations and a safe, fair, and equitable workplace; to collect and disseminate labour-related statistics and information; and to generally foster constructive labour-management-government relations.

Activity Description

Mediation and Conciliation

The provision of conciliation, mediation, arbitration, and adjudication assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formulation and implementation, and legislative development.

Labour Operations

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable opportunities in employment; the provision of fire prevention services in all buildings owned and/or controlled by the Government of Canada; and the promotion and implementation of non-legislated activities aimed at constructive employment relationships in the workplace and a work force better informed on union and socio-economic affairs.

Policy and Communications

The general management and broad policy direction for the Labour Program; the analysis and development of economic and social policies related to labour issues; the provision and analysis of labour market data; the co-ordination of participation in international and federal-provincial organizations; the promotion and strengthening of the efforts of women to achieve equality in the labour force; and the communication of departmental programs, policies, legislation and services.

Older Worker Adjustment

The provision of long-term income assistance to laid-off older workers who have been involved in major permanent layoffs and have not been able to obtain alternative employment before the expiry of their Unemployment Insurance entitlements.

Injury Compensation

The provision of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the Government Employees Compensation Act; the provision of supplementary compensation payments to certain widows of merchant seamen; and the adjudication of injury compensation claims made by federal penitentiary inmates.

Corporate Systems and Services

The provision of advisory and support services to the Department and the delivery and application of government-wide programs and policies in the areas of: corporate planning, finance, administration, personnel, informatics, library, security, official languages, internal audit and program evaluation.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports related education and training.

Activity Description

Council of Governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes objectives, policies and determines the priorities and general direction for the Centre.

The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among its members by the Council of Governors, on a tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and Centre Staff

To implement the policies and programs established by the Council and the Executive Board and to operate the Centre's technical and scientific functions.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	52,836,000	...	...	52,836,000	1	Operating expenditures				
...	...	3,500,000	...	3,500,000	1c	Operating expenditures				
...	...	...	2,600,000	2,600,000		Transfer from TB Vote 5(1)				
...	52,836,000	3,500,000	2,600,000	58,936,000		Total—Vote 1	58,055,435	880,565	...	52,360,952
...	10,075,000	...	...	10,075,000	5	Grants and contributions				
...	...	46,500,000	...	46,500,000	5c	Contributions				
...	10,075,000	46,500,000	...	56,575,000		Total—Vote 5	32,481,582	24,093,418	...	9,541,144
...	47,800	...	400	48,200	(S)	Minister of Labour—Salary and motor car allowance	48,200	...	...	47,082
...	43,010,000	...	(4,521,062)	38,488,938	(S)	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	38,488,938	...	...	39,294,552
...	90,500,000	...	5,697,979	96,197,979	(S)	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	96,197,979	...	...	103,400,062
...	5,834,000	...	(23,789)	5,810,211	(S)	Contributions to employee benefit plans	5,810,211	...	...	5,807,000
...	...	...	83	83	(S)	Refunds of amounts credited to revenue in previous years	83	...	...	68
...	202,302,800	50,000,000	3,753,611	256,056,411		Total budgetary	231,082,428	24,973,983	...	210,450,860
...	...	...	...	...		(L) Appropriations not required for the current year	...	...	...	2,080,000
						Total Department—				
...	**202,302,800**	**50,000,000**	**3,753,611**	**256,056,411**		**Budgetary**	**231,082,428**	**24,973,983**	**...**	**210,450,860**
...	**...**	**...**	**...**	**...**		**Non-budgetary**	**...**	**...**	**...**	**2,080,000**
						Canada Labour Relations Board				
...	6,951,000	...	...	6,951,000	10	Program expenditures				
...	...	365,000	...	365,000	10c	Program expenditures				
...	...	...	335,000	335,000		Transfer from TB Vote 5(1)				
...	6,951,000	365,000	335,000	7,651,000		Total—Vote 10	7,569,737	81,263	...	6,404,022
...	766,000	...	...	766,000	(S)	Contributions to employee benefit plans	766,000	...	...	736,000
...	**7,717,000**	**365,000**	**335,000**	**8,417,000**		**Total Program—Budgetary**	**8,335,737**	**81,263**	**...**	**7,140,022**

						Canadian Centre for Occupational Health and Safety				
...	8,264,000	...	...	8,264,000	15	Program expenditures				
...	...	358,000	...	358,000	15c	Program expenditures				
...	8,264,000	358,000	...	8,622,000		Total—Vote 15	8,600,632	21,368	...	9,344,860
...	**8,264,000**	**358,000**	...	**8,622,000**		**Total Program—Budgetary**	**8,600,632**	**21,368**	...	**9,344,860**
						Total Ministry—				
...	**218,283,800**	**50,723,000**	**4,088,611**	**273,095,411**		**Budgetary**	**248,018,797**	**25,076,614**	...	**226,935,742**
...	...	...	...	...		**Non-budgetary**	...	...	...	**2,000,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	4,455,000	...	...	...	...	...	4,455,000	**Mediation and conciliation**	4,233,227	221,773	...	4,256,311
...	28,595,000	...	283,000	...	(23,789)	...	28,854,211	**Labour operations**	28,323,749	530,462	...	25,804,018
...	11,709,800	...	1,037,000	...	400	...	12,747,200	**Policy and communications**	12,410,977	336,223	...	11,350,416
...	536,000	3,100,000	...	...	...	...	3,636,000	**Older worker adjustment**	2,042,325	1,593,675	...	915,016
...	78,356,000	...	409,000	...	(4,519,190)	(34,100,000)	40,145,810	**Injury compensation**	40,221,172	(75,362)	...	40,939,163
...	10,924,000	...	871,000	...	83	...	11,795,083	**Corporate systems and services**	11,835,309	(40,226)	...	11,237,463
...	(34,100,000)	...	...	...	...	34,100,000	...	**Revenue credited to the vote**	...	...	...	...
...	100,475,800	3,100,000	2,600,000	...	(4,542,496)	...	101,633,304	**Total—Operating**	99,066,759	2,566,545	...	94,502,387
								Capital				
...	4,000	...	...	...	...	...	4,000	**Mediation and conciliation**	17,649	(13,649)	...	62,212
...	432,000	...	...	...	...	...	432,000	**Labour operations**	773,603	(341,603)	...	847,802
...	22,000	...	...	...	...	...	22,000	**Policy and communications**	314,602	(292,602)	...	295,939
...	1,000	400,000	...	...	...	...	401,000	**Older worker adjustment**	409,641	(8,641)	...	93,799
...	...	...	...	...	...	...	...	**Injury compensation**	5,485	(5,485)	...	7,797
...	783,000	...	...	...	...	...	783,000	**Corporate systems and services**	1,807,000	(1,024,000)	...	1,691,357
...	1,242,000	400,000	...	...	...	...	1,642,000	**Total—Capital**	3,327,980	(1,685,980)	...	2,998,906
								Transfer payments				
...	7,875,000	...	...	...	...	...	7,875,000	**Labour operations**	8,009,094	(134,094)	...	7,612,406
...	2,200,000	...	...	...	...	...	2,200,000	**Policy and communications**	1,854,118	345,882	...	1,928,738
...	90,500,000	46,500,000	...	...	5,697,979	...	142,697,979	**Older worker adjustment**	118,816,349	23,881,630	...	103,400,062
...	10,000	...	...	...	(1,872)	...	8,128	**Injury compensation**	8,128	...	...	8,361
...	100,585,000	46,500,000	...	...	5,696,107	...	152,781,107	**Total—Transfer payments**	128,687,689	24,093,418	...	112,949,567
								Non-budgetary				
...	...	...	...	...	...	...	...	Injury compensation	...	...	...	2,080,000
								Departmental Summary				
...	4,459,000	...	...	...	...	...	4,459,000	Mediation and conciliation	4,250,876	208,124	...	4,318,523
...	36,902,000	...	283,000	...	(23,789)	...	37,161,211	Labour operations	37,106,446	54,765	...	34,264,226
...	13,931,800	...	1,037,000	...	400	...	14,969,200	Policy and communications	14,579,697	389,503	...	13,575,093
...	91,037,000	50,000,000	...	...	5,697,979	...	146,734,979	Older worker adjustment	121,268,315	25,466,664	...	104,408,877
								Injury compensation—				
...	44,266,000	...	409,000	...	(4,521,062)	...	40,153,938	Budgetary	40,234,785	(80,847)	...	40,955,321
...	...	...	...	...	...	...	...	Non-budgetary	...	...	...	2,080,000
...	11,707,000	...	871,000	...	83	...	12,578,083	Corporate systems and services	13,642,309	(1,064,226)	...	12,928,820
								Total Department—				
...	**202,302,800**	**50,000,000**	**2,600,000**	...	**1,153,611**	...	**256,056,411**	**Budgetary**	**231,082,428**	**24,973,983**	...	**210,450,860**
...	...	...	...	...	...	...	...	**Non-budgetary**	...	...	...	**2,080,000**

								Canada Labour Relations Board				
...	7,705,000	365,000	335,000	...	...	...	8,405,000	Operating	8,189,680	215,320	...	7,015,017
...	12,000	...	...	...	...	...	12,000	Capital	146,057	(134,057)	...	125,005
...	**7,717,000**	**365,000**	**335,000**	...	...	...	**8,417,000**	**Total Program—Budgetary**	**8,335,737**	**81,263**	...	**7,140,022**
								Canadian Centre for Occupational Health and Safety				
								Operating				
...	516,000	...	...	...	...	...	516,000	Council of governors and Executive Board	255,202	260,798	...	292,699
...	8,984,000	358,000	...	...	...	(1,452,000)	7,890,000	President and Centre staff	8,144,230	(254,230)	...	8,002,897
...	(1,452,000)	...	...	...	...	1,452,000	...	Revenue credited to the vote	...	...	...	...
...	8,048,000	358,000	...	...	...	...	8,406,000	Total—Operating	8,399,432	6,568	...	8,295,596
								Capital				
...	216,000	...	...	...	...	...	216,000	President and Centre staff	201,200	14,800	...	1,049,264
								Program Summary				
...	516,000	...	...	...	...	...	516,000	Council of governors and Executive Board	255,202	260,798	...	292,699
...	7,748,000	358,000	...	...	...	...	8,106,000	President and Centre staff	8,345,430	(239,430)	...	9,052,161
...	**8,264,000**	**358,000**	...	...	...	...	**8,622,000**	**Total Program—Budgetary**	**8,600,632**	**21,368**	...	**9,344,860**
								Total Ministry—				
...	**218,283,800**	**50,723,000**	**2,935,000**	...	**1,153,611**	...	**273,095,411**	**Budgetary**	**248,018,797**	**25,076,614**	...	**226,938,742**
...	...	...	...	...	...	...	...	**Non-budgetary**	...	...	...	**2,000,000**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Labour operations				
...	20,000	...	...	...	...	20,000	To support activities which contribute to Occupational Safety and Health Program objectives	20,000	...	...	20,000
...	15,000	...	...	...	...	15,000	To support standards-writing associations	15,000	...	...	15,000
...	10,000	...	...	...	...	10,000	Canadian Joint Fire Prevention Publicity Committee	10,000	...	...	10,000
...	25,000	...	...	...	...	25,000	Canadian Association of Fire Chiefs	25,000	...	...	25,000
...	70,000	...	...	...	...	70,000		70,000	...	...	70,000
							Policy and communications				
...	5,000	...	...	...	...	5,000	To provide financial assistance to labour organizations and central labour bodies in staging educational events	...	5,000	...	2,000
...	25,000	...	...	...	...	25,000	Marion V. Royce Memorial grants to provide financial assistance to special projects which focus on women in the work force	25,000	...	...	25,000
...	30,000	...	...	...	...	30,000		25,000	5,000	...	27,000
							Older worker adjustment				
...	90,500,000	...	...	...	5,697,979	96,197,979	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	96,197,979	...	...	103,400,062

							Injury compensation				
...	10,000	...	...	...	(1,872)	8,128	(S) Merchant Seamen Compensation—Supplementary compensation to certain widows of merchant seamen	8,128	...	...	8,361
...	**90,610,000**	...	...	...	**5,696,107**	**96,306,107**	**Total—Grants**	**96,301,107**	**5,000**	...	**103,505,423**
							Contributions				
							Labour operations				
...	4,449,000	...	...	...	...	4,449,000	Canadian Labour Congress labour education programs	4,645,228	(196,228)	...	4,557,313
...	1,364,000	...	...	...	...	1,364,000	Central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,388,708	(24,708)	...	1,348,906
...	1,551,000	...	...	...	...	1,551,000	Labour unions not affiliated with a central labour organization and to individual union members for labour education	1,464,730	86,270	...	1,208,587
...	441,000	...	...	...	...	441,000	Atlantic Region Labour Education Centre	440,428	572	...	427,600
...	7,805,000	...	...	...	...	7,805,000		7,939,094	(134,094)	...	7,542,406
							Policy and communications				
...	985,000	...	...	...	...	985,000	Labour Assignment Program	868,031	116,969	...	788,309
...	1,123,000	...	...	...	...	1,123,000	Technology Impact Program	862,987	260,013	...	1,043,429
...	62,000	...	...	...	...	62,000	Labour Issues Assistance Fund	98,100	(36,100)	...	70,000
...	2,170,000	...	...	...	...	2,170,000		1,829,118	340,882	...	1,901,738
							Older worker adjustment				
...	...	46,500,000	...	...	...	46,500,000	Contributions to provincial governments, employers, employer organizations, employees, employee organizations, financial institutions or such other persons or entities for the purpose of making periodic income assistance payments to certain older workers as per Section 5 of the Department of Labour Act	22,618,370	23,881,630	...	...
...	**9,975,000**	**46,500,000**	...	...	...	56,475,000	**Total—Contributions**	32,386,582	**24,088,418**	...	**9,444,144**
							Departmental Summary by Activity				
...	7,875,000	...	...	...	...	7,875,000	Labour operations	8,009,094	(134,094)	...	7,612,406
...	2,200,000	...	...	...	...	2,200,000	Policy and communications	1,854,118	345,882	...	1,928,738
...	90,500,000	46,500,000	...	...	5,697,979	142,697,979	Older worker adjustment	118,816,349	23,881,630	...	103,400,062
...	10,000	...	...	...	(1,872)	8,128	Injury compensation	8,128	...	...	8,361
...	**100,585,000**	**46,500,000**	...	...	**5,696,107**	152,781,107	**Total Department**	**128,687,689**	**24,093,418**	...	**112,949,567**
...	**100,585,000**	**46,500,000**	...	...	**5,696,107**	**152,781,107**	**Total Ministry**	**128,687,689**	**24,093,418**	...	**112,949,567**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Injury compensation			
Amounts recoverable from Crown agencies respecting payments of injury compensation	34,100,000	36,994,335	32,115,130
Total Department—Budgetary	**34,100,000**	36,994,335	**32,115,130**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
President and Centre staff			
CCINFOdisc	742,000	582,398	263,153
Workshops/conferences	147,000	220,255	58,832
Publications/subscriptions	250,000	109,606	...
Sale of publications (singles)	80,000	50,026	56,409
CCINFOline subscriptions	125,000	93,040	...
Technical services	...	95,518	7,772
CCINFOtapes	50,000	8,200	...
Video cassette	27,000	2,000	1,200
Advertising ATC	21,000	6,515	...
Other revenue	10,000	23,374	18,006
Total Program—Budgetary	**1,452,000**	1,190,932	**405,372**
Total Ministry—Budgetary	**35,552,000**	**38,185,267**	**32,520,502**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	51,727	123,247
Adjustments to Payables at Year End (PAYE)	126,253	92,065
	177,980	215,312
Services and service fees	3,796	1,614
Proceeds from sales	...	24
Other non-tax revenue—		
Fines and penalties remitted by courts as the result of prosecutions under the Canada Labour Code	10,248	100,759
Revenue as per Part III of the Canada Labour Code, Regulation 23	...	38,055
Pension plan credits remitted by Revenue Canada—Taxation	397	18,545
Miscellaneous	18,617	...
	29,262	157,359
Total Department	**211,038**	**374,309**
Canada Labour Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,736	2,478
Proceeds from sales	18,067	68,680
Other non-tax revenue	2,383	406
Total Program	**24,186**	**71,564**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	181,716	217,790
Services and service fees	3,796	1,614
Proceeds from sales	18,067	68,704
Other non-tax revenue	31,645	157,765
Total Ministry	**235,224**	**445,873**

SECTION 18

1989-90
PUBLIC ACCOUNTS

National Defence

Department
Emergency Preparedness Canada

CONTENTS

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Program objectives and activity descriptions	18.2
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Details of amounts credited to the vote	18.11
Revenue	18.12

Department

Objective

To deter the use of force or coercion against Canada and Canadian interests and to be able to respond adequately should deterrence fail.

Activity Description

Maritime Forces

This element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with US and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with US Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peacekeeping activities in co-operation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces against aerospace attack on North America; and providing in an emergency additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian Forces in Europe

This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication Services

This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel Support

This element encompasses the provision of services required for the personnel development (recruitment, individual training, education), personnel management (administration, career assignment, spiritual, morale, comfort support), and health services (medical, dental) as appropriate for military and civilian members of the Department.

Materiel Support

This element encompasses the provision of supply, transportation, equipment engineering and maintenance, real property management, and research and development.

Policy Direction and Management Services

This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of Government approved defence policy to provide overall direction for developmental planning in the Department and the management of the Defence Services Program. Equally important, is the command and control function, within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the Department, that are consistent with legislative and regulatory requirements and authority.

Emergency Preparedness Canada

Objective

To contribute to and ensure an adequate and reasonably uniform level of emergency preparedness throughout Canada.

Activity Description

Emergency Preparedness Canada

Working with other federal departments and agencies and with other levels of government and in accordance with international arrangements, undertakes a program of coordinated planning, policy development, policy implementation, training and communications in the area of emergency preparedness and response; provides administrative and corporate support services to this end.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	7,497,290,000	...	...	7,497,290,000	1	Operating expenditures				
...	...	40,000,000	...	40,000,000	1c	Transfer of $30,000,000 from National Defence Vote 10				
...	...	...	(3,484,877)	(3,484,877)		Reserved allotment—Over-expenditure of previous year's authority				
...	...	...	30,000,000	30,000,000		Transfer from Vote 10				
...	7,497,290,000	40,000,000	26,515,123	7,563,805,123		Total—Vote 1	7,629,411,192	(65,606,069)	...	7,141,426,581
...	2,668,976,000	...	...	2,668,976,000	5	Capital expenditures				
...	...	7,204,000	...	7,204,000	5b	Capital expenditures				
...	...	50,000,000	...	50,000,000	5c	Capital expenditures				
...	2,668,976,000	57,204,000	...	2,726,180,000		Total—Vote 5	2,771,712,959	(45,532,959)	...	2,862,134,735
...	218,797,556	...	...	218,797,556	10	Grants and contributions				
...	...	1	...	1	10b	Grants listed in the Estimates				
...	...	...	(30,000,000)	(30,000,000)		Transfer to Vote 1				
...	218,797,556	1	(30,000,000)	188,797,557		Total—Vote 10	187,850,940	946,617	...	242,997,742
...	47,800	...	400	48,200	(S)	Minister of National Defence—Salary and motor car allowance	48,200	...	...	46,954
...	47,800	...	400	48,200	(S)	Associate Minister of National Defence—Salary and motor car allowance	48,200	...	...	46,953
...	24,000	...	(28,750)	(4,750)	(S)	Pensions and annuities paid to civilians	(4,750)	...	...	21,176
...	778,758,880	...	18,923,472	797,682,352	(S)	Military pensions	797,682,352	...	...	745,075,511
...	176,057,470	...	(3,031,000)	173,026,470	(S)	Contributions to employee benefit plans	173,026,470	...	...	176,458,992
...	...	...	...	...		Appropriations not required for the current year	...	...	...	13,169
...	11,339,999,506	97,204,001	12,379,645	11,449,583,152		Total budgetary	11,559,775,563	(110,192,411)	...	11,168,221,813
29,290,107	...	20,000,000	...	49,290,107	L11c	Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit $80,000,000. (Net)	4,071,696	...	45,218,411	1,812,359
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. Special Appropriation Act, 1963. Limit $37,000,000. (Gross)	...	...	13,086,217	...
42,376,324	...	20,000,000	...	62,376,324		Total non-budgetary	4,071,696	...	58,304,628	1,812,359
						Total Department—				
...	**11,339,999,506**	**97,204,001**	**12,379,645**	**11,449,583,152**		**Budgetary**	**11,559,775,563**	**(110,192,411)**	...	**11,168,221,813**
42,376,324	...	**20,000,000**	...	**62,376,324**		**Non-budgetary**	**4,071,696**	...	**58,304,628**	**1,812,359**

						Emergency Preparedness Canada				
...	11,425,000	...	...	11,425,000	15	Operating expenditures				
...	...	1,090,000	...	1,090,000	15c	Operating expenditures				
...	11,425,000	1,090,000	...	12,515,000		Total—Vote 15	12,105,642	409,358	...	...
...	6,618,000	...	...	6,618,000	20	Grants and contributions				
...	...	3,180,456	...	3,180,456	20b	Contributions				
...	...	450,000	...	450,000	20c	Contributions				
...	6,618,000	3,630,456	...	10,248,456		Total—Vote 20	10,247,906	550	...	...
...	721,000	...	...	721,000	(S)	Contributions to employee benefit plans	721,000	...	...	...
...	**18,764,000**	**4,720,456**	**...**	**23,484,456**		**Total Program—Budgetary**	**23,074,548**	**409,908**	**...**	**...**(1)
						Total Ministry—				
...	**11,359,563,586**	**101,924,457**	**12,379,645**	**11,473,867,688**		**Budgetary**	**11,582,850,111**	**(109,782,503)**	**...**	**11,168,221,813**
42,376,324	**...**	**20,000,000**	**...**	**62,376,324**		**Non-budgetary**	**4,071,696**	**...**	**58,304,628**	**1,812,359**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) All prior year totals are included under the Department of National Defence.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,238,826,990	5,886,007	...	4,414,505	(2,002,041)	(19,514,000)	1,227,611,461	**Maritime forces**	1,231,148,237	(3,536,776)	...	1,171,734,000
...	1,457,428,990	6,924,645	...	5,193,483	(2,249,364)	(73,089,000)	1,394,208,754	**Land forces in Canada**	1,383,239,000	10,969,754	...	1,325,083,000
...	2,468,645,980	11,729,214	...	8,796,911	(3,803,598)	(94,344,000)	2,391,024,507	**Air forces in Canada**	2,339,010,000	52,014,507	...	2,197,016,000
...	764,535,000	3,632,516	...	2,724,387	(1,307,862)	(15,585,000)	753,999,041	**Canadian forces in Europe**	804,265,000	(50,265,959)	...	704,878,000
...	301,138,000	1,430,789	...	1,073,092	(403,459)	(39,881,000)	263,357,422	**Communication services**	248,106,000	15,251,422	...	243,596,000
...	1,083,857,990	5,149,707	...	3,862,280	(1,727,508)	(35,969,000)	1,055,173,469	**Personnel support**	1,062,325,000	(7,151,531)	...	981,119,000
...	722,677,000	3,433,637	...	2,575,228	(1,227,685)	(2,481,000)	724,977,180	**Materiel support**	754,961,000	(29,983,820)	...	704,454,000
...	381,684,000	1,813,485	...	1,360,114	(643,265)	(41,544,000)	342,670,334	**Policy direction and management services**	395,574,000	(52,903,666)	...	385,861,690
...	(322,407,000)	...	...	...	...	322,407,000	...	**Revenue credited to the vote**	...	...	...	...
...	8,096,386,950	40,000,000	...	30,000,000	(13,364,782)	...	8,153,022,168	**Total—Operating**	8,218,628,237	(65,606,069)	...	7,713,741,690
								Capital				
...	1,077,348,000	23,090,735	...	...	...	...	1,100,438,735	**Maritime forces**	1,133,666,959	(33,228,224)	...	1,419,077,000
...	427,298,000	9,158,252	...	...	...	...	436,456,252	**Land forces in Canada**	376,850,000	59,606,252	...	286,514,000
...	402,683,000	8,630,680	...	...	...	...	411,313,680	**Air forces in Canada**	433,576,000	(22,262,320)	...	494,966,000
...	398,699,000	8,545,291	...	...	...	...	407,244,291	**Canadian forces in Europe**	325,787,000	81,457,291	...	322,339,000
...	112,199,000	2,404,754	...	...	...	...	114,603,754	**Communication services**	176,561,000	(61,957,246)	...	72,063,000
...	148,074,000	3,173,661	...	...	...	...	151,247,661	**Personnel support**	206,591,000	(55,343,339)	...	170,424,000
...	50,120,000	1,074,219	...	...	...	...	51,194,219	**Materiel support**	56,320,000	(5,125,781)	...	41,020,000
...	52,555,000	1,126,408	...	...	...	...	53,681,408	**Policy direction and management services**	62,361,000	(8,679,592)	...	55,731,735
...	2,668,976,000	57,204,000	...	...	...	...	2,726,180,000	**Total—Capital**	2,771,712,959	(45,532,959)	...	2,862,134,735
								Transfer payments				
...	355,839,000	...	...	...	25,744,427	...	381,583,427	**Personnel support**	381,583,427	...	...	349,347,646
...	218,797,556	1	...	(30,000,000)	...	...	188,797,557	**Policy direction and management services**	187,850,940	946,617	...	242,997,742
...	574,636,556	1	...	(30,000,000)	25,744,427	...	570,380,984	**Total—Transfer payments**	569,434,367	946,617	...	592,345,388
								Non-budgetary				
42,376,324	...	20,000,000	...	...	...	...	62,376,324	**Policy direction and management services**	4,071,696	...	58,304,628	1,812,359

								Departmental Summary				
...	2,296,660,990	28,976,742	...	4,414,505	(2,002,041)	...	2,328,050,196	Maritime forces	2,364,815,196	(36,765,000)	...	2,590,811,000
...	1,811,637,990	16,082,897	...	5,193,483	(2,249,364)	...	1,830,665,006	Land forces in Canada	1,760,089,000	70,576,006	...	1,611,597,000
...	2,776,984,980	20,359,894	...	8,796,911	(3,803,598)	...	2,802,338,187	Air forces in Canada	2,772,586,000	29,752,187	...	2,691,982,000
...	1,147,649,000	12,177,807	...	2,724,387	(1,307,862)	...	1,161,243,332	Canadian forces in Europe	1,130,052,000	31,191,332	...	1,027,217,000
...	373,456,000	3,835,543	...	1,073,092	(403,459)	...	377,961,176	Communication services	424,667,000	(46,705,824)	...	315,659,000
...	1,551,801,990	8,323,368	...	3,862,280	24,016,919	...	1,588,004,557	Personnel support	1,650,499,427	(62,494,870)	...	1,500,890,646
...	770,316,000	4,507,856	...	2,575,228	(1,227,685)	...	776,171,399	Materiel support	811,281,000	(35,109,601)	...	745,474,000
								Policy direction and management services—				
...	611,492,556	2,939,894	...	(28,639,886)	(643,265)	...	585,149,299	Budgetary	645,785,940	(60,636,641)	...	684,591,167
42,376,324	...	20,000,000	...	...	...	...	62,376,324	Non-budgetary	4,071,696	...	58,304,628	1,812,359
								Total Department—				
...	**11,339,999,506**	**97,204,001**	**...**	**...**	**12,379,645**	**...**	**11,449,583,152**	**Budgetary**	**11,559,775,563**	**(110,192,411)**	**...**	**11,168,221,813**
42,376,324	**...**	**20,000,000**	**...**	**...**	**...**	**...**	**62,376,324**	**Non-budgetary**	**4,071,696**	**...**	**58,304,628**	**1,812,359**
								Emergency Preparedness Canada				
...	11,316,000	672,444	...	...	...	...	11,988,444	Operating	11,579,086	409,358	...	...
...	830,000	417,556	...	...	...	...	1,247,556	Capital	1,247,556	...	...	...
...	6,618,000	3,630,456	...	...	...	...	10,248,456	Transfer payments	10,247,906	550	...	...
...	**18,764,000**	**4,720,456**	**...**	**...**	**...**	**...**	**23,484,456**	**Total Program—Budgetary**	**23,074,548**	**409,908**	**...**	**...**(1)
								Total Ministry—				
...	**11,358,763,506**	**101,924,457**	**...**	**...**	**12,379,645**	**...**	**11,473,067,608**	**Budgetary**	**11,582,850,111**	**(109,782,503)**	**...**	**11,168,221,813**
42,376,324	**...**	**20,000,000**	**...**	**...**	**...**	**...**	**62,376,324**	**Non-budgetary**	**4,071,696**	**...**	**58,304,628**	**1,812,359**

(1) All prior year totals are included under the Department of National Defence.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Personnel support				
...	24,000	...	...	...	(28,750)	(4,750)	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	(4,750)	...	...	21,176
							Policy direction and management services				
							Civil pensions and annuities:				
...	200	...	...	...	...	200	Mrs. Mary Whittington	200	...	...	200
...	1,048	...	...	...	...	1,048	Mrs. Eleanor F Nixon	1,048	...	...	1,084
...	10,258	...	...	...	...	10,258	Mr. R P Thompson	10,219	39	...	10,705
...	280,000	...	...	...	...	280,000	Conference of Defence Associations	280,000	...	...	211,780
...	205,000	...	...	...	...	205,000	Army Cadet League of Canada	195,000	10,000	...	126,720
...	205,000	...	...	...	...	205,000	Air Cadet League of Canada	195,000	10,000	...	126,720
...	205,000	...	...	...	...	205,000	Navy League of Canada	195,000	10,000	...	126,720
...	9,490	...	...	...	...	9,490	Royal Canadian Naval Association	9,490	...	...	9,490
...	25,690	...	...	...	...	25,690	Naval Officers Association	25,690	...	...	25,690
...	34,255	...	...	...	...	34,255	Royal Canadian Air Force Association	34,255	...	...	34,255
...	10,285	...	...	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	12,090	...	...	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	11,305	...	...	...	...	11,305	Canadian Forces Personnel Assistance Fund	11,305	...	...	11,305
...	170,065	...	...	...	...	170,065	Rifle associations	160,872	9,193	...	157,759
...	30,370	...	...	...	...	30,370	Military and united services institutes	30,070	300	...	30,370
...	1,915,000	...	...	...	...	1,915,000	Canadian universities—Military studies	1,912,217	2,783	...	1,534,095
...	100,000	...	...	...	...	100,000	Canadian Institute of Strategic Studies	100,000	...	...	100,000
...	75,000	...	...	...	...	75,000	Centre for Conflict Studies	75,000	...	...	50,000
...	50,000	...	...	...	...	50,000	Canadian Institute of International Affairs	50,000	...	...	50,000
...	...	1	...	17,999	...	18,000	Royal Military College Club of Canada	18,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	44,875
...	3,350,056	1	...	17,999	...	3,368,056		3,325,741	42,315	...	2,674,143
...	**3,374,056**	**1**	**...**	**17,999**	**(28,750)**	**3,363,306**	**Total—Grants**	**3,320,991**	**42,315**	**...**	**2,695,319**

							Contributions				
							Personnel support				
...	5,815,000	...	...	...	243,654	6,058,654	**(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act**	6,058,654	...	...	5,265,098
...	350,000,000	...	...	...	25,529,523	375,529,523	**(S) Payments under the Supplementary Retirement Benefits Act**	375,529,523	...	...	344,061,372
...	355,815,000	...	...	...	25,773,177	381,588,177		381,588,177	...	...	349,326,470
							Policy direction and management services				
...	31,904,000	...	..	...	...	31,904,000	NATO military budgets and agencies	36,573,764	(4,669,764)	...	84,107,042
...	154,134,000	...	...	(30,017,999)	...	124,116,001	NATO infrastructure—Capital expenditures	123,841,802	274,199	...	104,408,894
...	16,249,000	...	...	...	...	16,249,000	Mutual aid	14,908,448	1,340,552	...	9,051,746
...	4,190,000	...	...	...	...	4,190,000	Contributions to provinces and municipalities for capital assistance projects	3,071,485	1,118,515	...	2,442,677
...	8,000,000	...	...	...	...	8,000,000	Contributions under the defence industrial research program	4,845,864	3,154,136	...	531,435
...	170,500	...	...	...	...	170,500	Contribution to the International Maritime Satellite Organization	152,836	17,664	...	133,825
...	800,000	...	...	...	...	800,000	Contribution to the Civil Air Search and Rescue Association	1,131,000	(331,000)	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	39,647,980
...	215,447,500	...	...	(30,017,999)	...	185,429,501		184,525,199	904,302	...	240,323,599
...	**571,262,500**	**...**	**...**	**(30,017,999)**	**25,773,177**	**567,017,678**	**Total—Contributions**	**566,113,376**	**904,302**	**...**	**589,650,069**
							Departmental Summary by Activity				
...	355,839,000	...	...	...	25,744,427	381,583,427	Personnel support	381,583,427	...	...	349,347,646
...	218,797,556	1	...	(30,000,000)	...	188,797,557	Policy direction and management services	187,850,940	946,617	...	242,997,742
...	**574,636,556**	**1**	**...**	**(30,000,000)**	**25,744,427**	**570,380,984**	**Total Department**	**569,434,367**	**946,617**	**...**	**592,345,388**
							Emergency Preparedness Canada				
							Grants				
...	60,000	...	...	...	...	60,000	Research fellowships—Emergency planning	60,000	...	...	...
...	**60,000**	**...**	**...**	**...**	**...**	**60,000**	**Total—Grants**	**60,000**	**...**	**...**	**...**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
...	6,558,000	...	...	...	...	6,558,000	Contributions to the provinces and municipalities pursuant to the Emergency Preparedness Act	6,557,450	550	...	...
							Contributions to provinces for assistance relating to natural disasters:				
...	...	270,000	...	...	...	270,000	Manitoba	270,000	...	...	...
...	...	2,910,456	...	...	...	2,910,456	New-Brunswick	2,910,456	...	...	...
...	...	450,000	...	...	...	450,000	Northwest Territories	450,000	...	...	...
...	**6,558,000**	**3,630,456**	**...**	**...**	**...**	**10,188,456**	**Total—Contributions**	**10,187,906**	**550**	**...**	**...**
...	**6,618,000**	**3,630,456**	**...**	**...**	**...**	**10,248,456**	**Total Program**	**10,247,906**	**550**	**...**	**...**[1]
...	**581,254,556**	**3,630,457**	**...**	**(30,000,000)**	**25,744,427**	**580,629,440**	**Total Ministry**	**579,682,273**	**947,167**	**...**	**592,345,388**

(S) Statutory transfer payment.

[1] All prior year totals are included under the Department of National Defence.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	13,618,000	13,428,000	13,052,000
Material and services provided to other Government departments	500,000	484,000	283,000
Medical and dental services	50,000	51,700	51,832
Provincial school grants and tuition fees	1,200,000	1,733,126	159,571
Other recoveries	4,146,000	2,942,174	4,051,597
	19,514,000	18,639,000	17,598,000
Land forces in Canada			
Deductions from members for rations, quarters and clothing	34,640,000	34,157,000	33,390,000
Material and services provided to other Government departments	33,000,000	44,870,000	25,763,000
Medical and dental services	40,000	40,850	40,122
Provincial school grants and tuition fees	2,200,000	2,905,000	320,107
Other recoveries	3,209,000	3,565,150	5,219,771
	73,089,000	85,538,000	64,733,000
Air forces in Canada			
Deductions from members for rations, quarters and clothing	51,416,000	50,699,000	48,471,000
Material and services provided to other Government departments	28,000,000	36,389,000	25,494,000
Medical and dental services	1,400,000	1,464,760	1,440,625
Provincial school grants and tuition fees	2,800,000	3,244,075	1,563,308
Other recoveries	10,728,000	11,159,165	10,605,067
	94,344,000	102,956,000	87,574,000
Canadian forces in Europe			
Deductions from members for rations, quarters and clothing	9,368,000	9,238,000	8,748,000
Material and services provided to other Government departments	70,000	92,000	49,000
Medical and dental services	3,902,000	3,996,827	3,960,056
Provincial school grants and tuition fees	80,000	102,173	68,977
Other recoveries	2,165,000	2,143,000	1,336,967
	15,585,000	15,572,000	14,163,000
Communication services			
Deductions from members for rations, quarters and clothing	2,170,000	2,139,000	2,066,000
Material and services provided to other Government departments	36,000,000	44,524,000	26,677,000
Medical and dental services	900,000	907,060	903,090
Other recoveries	811,000	1,118,940	810,910
	39,881,000	48,689,000	30,457,000
Personnel support			
Deductions from members for rations, quarters and clothing	18,962,000	18,698,000	18,235,000
Material and services provided to other Government departments	500,000	784,000	448,000
Medical and dental services	11,600,000	11,880,840	11,818,728
Provincial school grants and tuition fees	1,800,000	2,017,890	37,121
Other recoveries	3,107,000	4,777,270	4,017,151
	35,969,000	38,158,000	34,556,000
Materiel support			
Deductions from members for rations, quarters and clothing	2,120,000	2,091,000	2,006,000
Material and services provided to other Government departments	40,000	59,000	34,000
Medical and dental services	9,000	9,600	9,790
Other recoveries	312,000	448,400	377,210
	2,481,000	2,608,000	2,427,000
Policy direction and management services			
Deductions from members for rations, quarters and clothing	1,645,000	1,622,122	1,562,511
Material and services provided to other Government departments	16,069,000	20,466,213	9,176,236
Medical and dental services	124,000	120,200	118,239
Seconded personnel	6,300,000	5,498,650	5,994,131
Provincial school grants and tuition fees	432,000	1,441,015	4,580,086
Other recoveries	16,974,000	20,126,567	14,936,617
	41,544,000	49,274,767	36,367,820
Total Department—Budgetary	**322,407,000**	**361,434,767**	**287,875,820**
Total Ministry—Budgetary	**322,407,000**	**361,434,767**	**287,875,820**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[(1)]		
Loans, investments and advances—		
Canadian Forces housing projects	794,201	843,628
Other accounts—		
Interest on loans to employees posted abroad	617,406	571,061
	1,411,607	1,414,689
Refunds of previous years' expenditure—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	73,747,591	46,667,742
Other non-tax revenue—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	13,846,728	7,362,306
Sale of non surplus material	126,151	312,646
	13,972,879	7,674,952
Total Department	89,132,077	55,757,383
Ministry Summary		
Non-Tax Revenue—		
Return on investments	1,411,607	1,414,689
Refunds of previous years' expenditure	73,747,591	46,667,742
Other non-tax revenue	13,972,879	7,674,952
Total Ministry	89,132,077	55,757,383

(1) Interest unless otherwise indicated.

SECTION 19

1989-90
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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Department

Departmental Administration Program

Objective

To provide executive direction and management services to the Department.

Activity Description

Departmental Executive

Offices of the Minister, Minister of State for Seniors, Deputy Minister, and Secretariats of the National Council of Welfare, and the National Advisory Council on Aging.

Policy, Communications and Information

Provision of advice and support to the departmental executive and to the program branches in the areas of policy development, communications, information and strategic planning.

Intergovernmental and International Affairs

Provision of support to the departmental executive and program branches and co-ordination of the Department's federal-provincial and international liaison activities.

Corporate Management

Provision of management services to the departmental executive, management services and functional direction to the program branches, including personnel and financial resource management, informatics, evaluation, audit and administrative support.

Health Services and Promotion Program

Objective

To develop, promote and support measures designed to preserve and improve the health and well-being of Canadians.

Activity Description

Health Insurance

Provides payments to provinces and territories in respect of the cost of insured health services, and certain extended health care services as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, monitors compliance of provincial and territorial health care insurance plans in accordance with the program criteria and conditions of payment of the Canada Health Act.

Health Services

Provides leadership and co-ordination and gives technical and financial support to the provinces and territories, professional associations, and international organizations in the development and maintenance of health services and facilities. Financial support and consulting services are also provided to national voluntary health organizations to assist their development and improve the efficiency and effectiveness of health services. Information collection and dissemination in addition to collaborative efforts with the provinces and territories play an important and integral role in this activity.

Extramural Research

Fosters and supports public health research and related scientific activities, through the National Health Research and Development Program, which complement departmental programs and hold the potential to advance national health goals. Encompasses research projects, studies and demonstrations, the training and career development of research manpower in relevant disciplines, and forums for the development of research strategies and approaches and for the communication of research outcomes.

Health Promotion

Develops and implements, in co-operation with provincial and territorial governments and non-governmental organizations, health promotion programs directed to all Canadian residents and to special target groups including those at high risk and those responsible for the planning or provision of health and social services.

Program Administration

Provides program direction, program planning and policy development. Support is also provided to the Minister of State for Seniors through the Seniors Secretariat.

Social Services Program

Objective

To support the provision of social assistance and services to persons whose economic circumstances are inadequate to meet their basic needs or whose social circumstances expose them to the risk of poverty, isolation or dependency.

Activity Description

Canada Assistance Plan

Shares 50% of the cost to the provinces and territories of providing social assistance to persons in need and welfare services to persons who are in need or likely to become in need under the Canada Assistance Plan, and comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the Vocational Rehabilitation of Disabled Persons Act.

Social Development

Provides contributions to social service organizations, schools of social work, individuals and other levels of Government for research and demonstration activities; sustaining grants to national voluntary social service organizations; consultative, informational and promotional services to governmental and non-governmental organizations concerned with specific social issues and related social services. Areas of focus include persons with disabilities, family violence, child care and international and interprovincial adoptions.

Seniors Programs

Provides contributions, consultation and assistance to groups of older retired persons to enable them to develop and carry out projects of benefit to themselves and their communities; and financial support to organizations and agencies for social welfare, health, or education projects designed to improve the quality of life for seniors.

Program Administration

Provides direction, program planning and policy development.

Medical Services Program

Objective

To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

Activity Description

Indian and Northern Health Services

Provision of health services to eligible Canadian Indians and Inuit and to other residents of the Yukon Territory, through the use of departmental staff and facilities or through contractual arrangements with private practitioners and other agencies, including active treatment services; preventive health programs; environmental health services; programs to involve Indians and Inuit in their own health care; and advice to the territorial commissioners on all health matters.

Health Assessment and Advisory Services

Provision of Quarantine, Immigration, Occupational Health and Civil Aviation Services which include health inspections of conveyances and of travellers arriving in Canada; provision of information to Canadians and visitors on measures to conserve their health; assessment of prospective immigrants and other Canadians to determine their acceptability from a health standpoint; provision of advice and assistance to various organizations on medical matters; participation in aircraft accident investigation; execution of medical research and development; surveillance and maintenance of occupational and environmental health factors and provisions for first aid and emergency treatment to federal public servants.

Emergency Services

Planning, consultation, advice and training for the provision of health and welfare services under emergency conditions, and maintenance of stockpiles of emergency health and welfare supplies.

Program Administration

Provision of program direction, program planning and policy development.

Health Protection Program

Objective

To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

Activity Description

Food Safety, Quality and Nutrition

Conduct of research and evaluation of scientific data on existing and potential foods, food constituents, micro-organisms and microbial toxins, additives, agricultural chemicals and contaminants in relation to their actual or proposed use and occurrence in the Canadian diet; establishment of manufacturing and product standards and guidelines and nutrient intake guidelines; promotion and enforcement of domestic and foreign food industry compliance with these standards; communication to promote industry understanding of food safety and nutrition, and public understanding of the safe handling and use of foods.

Drug Safety, Quality and Efficacy

Conduct of research into health hazards associated with the use of drugs; establishment of safety, quality and effectiveness standards and regulations; premarket evaluation of products according to standards; surveillance, promotion and enforcement of industry and product compliance with standards and regulations; provision of laboratory analyses services to the Solicitor General; provision of information to health professionals to ensure the safe and effective use of drug products and to consumers regarding drug safety; monitoring of dangerous drug use and identification of abuse; control of the movement of dangerous drugs from the licit to the illicit market.

Environmental Quality and Hazards

Assessment and investigation of the health effects of environmental pollutants; assessment and control of medical devices, radiation sources and hazardous products; control of microbiological and chemical hazards associated with medical devices and hazardous products; and, in conjunction with other organizational units of the Department, assessment of the health effects of technological and sociological environments.

National Health Surveillance

Assessment, investigation and provision of consultative services of the health and disease status of Canadians; provision of national reference services and diagnostic reagents for the identification of disease producing bacteria, viruses and parasites; and, in conjunction with other organizational units in the Department, assessment and improvement in the quality of laboratory diagnostic procedures used in hospital laboratories.

Program Administration

Provision of program direction, program planning, policy development and administrative and scientific support services.

Income Security Program

Objective

To maintain and improve the income security of the people of Canada.

Activity Description

Family Allowances

Provision of financial assistance to families with dependent children and to welfare agencies, Government departments, and institutions that maintain children in order to help meet the costs associated with raising them.

Old Age Security

Provision of a basic level of income for Canadians 65 years or older to which other retirement income can be added, and additional income assistance to Old Age Security recipients, their spouses aged 60-64 and widowed persons aged 60-64 who have limited income from other sources.

Program Administration

Development and provision of plans and policy advice for the Minister and senior management, the determination of benefit entitlement, the processing of payments for beneficiaries, the maintenance and provision of information relative to the Canada Pension Plan, Family Allowances and Old Age Security programs to the general public and to individuals who are or who may been entitled to benefits and the provision of management direction, and to do so in an efficient and effective manner which satisfies the rights of individuals in accordance with the relevant legislation.

Fitness and Amateur Sport Program

Objective

To foster extensive participation in sport and physical activity within the nation, thus contributing to the fitness and sense of well-being of Canadians and to support the highest level of achievement possible by Canada in international competitive sport.

Activity Description

Amateur Sport

Provision of leadership, policy direction and financial assistance for the development of Canadian sport at the national and international level; and support of the highest possible level of achievement by Canada in international sport.

Fitness

Provision of financial, management and technical support to national organizations and other agencies, and the initiation, co-ordination and delivery of programs, standards and motivational campaigns in order to raise the fitness levels of Canadians through increased participation in physical activity, thereby contributing to health, well-being and the capacity to perform daily activities.

Program Administration

Provision of executive direction, planning and policy development, as well as promotion services for the Fitness and Amateur Sport Program.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health services.

Activity Description

Grants and Scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	63,726,500	...	...	63,726,500	1	**Program expenditures**				
...	...	1	...	1	1c	**Transfer of $1,825,000 from National Health and Welfare Vote 20, and $1,439,999 from National Health and Welfare Vote 45**				
...	...	...	1,825,000	1,825,000		**Transfer from: Vote 20**				
...	...	...	1,439,999	1,439,999		**Vote 45**				
...	...	...	3,695,913	3,695,913		**TB Vote 5**[1]				
...	63,726,500	1	6,960,912	70,687,413		**Total—Vote 1**	69,995,696	691,717	...	63,698,048
...	47,800	...	400	48,200	(S)	**Minister of National Health and Welfare—Salary and motor car allowance**	48,200	...	...	39,075
...	6,788,000	...	(117,000)	6,671,000	(S)	**Contributions to employee benefit plans**	6,671,000	...	...	7,128,000
...	**70,562,300**	**1**	**6,844,312**	**77,406,613**		**Total Program—Budgetary**	**76,714,896**	**691,717**	**...**	**70,865,123**
						Health Services and Promotion Program				
...	40,657,000	...	...	40,657,000	5	**Operating expenditures**				
...	...	1	...	1	5c	**Transfer of $135,000 from National Health and Welfare Vote 40, and $1,009,999 from National Health and Welfare Vote 45**				
...	...	...	135,000	135,000		**Transfer from: Vote 40**				
...	...	...	1,009,999	1,009,999		**Vote 45**				
...	...	...	1,738,489	1,738,489		**TB Vote 5**[1]				
...	40,657,000	1	2,883,488	43,540,489		Total—Vote 5	43,453,485	87,004	...	39,775,347
...	44,733,000	...	...	44,733,000	10	**Grants and contributions**				
...	...	1	...	1	10c	**Transfer of $2,000,000 from National Health and Welfare Vote 20, and $4,586,999 from National Health and Welfare Vote 45**				
...	...	...	2,000,000	2,000,000		**Transfer from: Vote 20**				
...	...	...	4,586,999	4,586,999		**Vote 45**				
...	44,733,000	1	6,586,999	51,320,000		Total—Vote 10	51,285,933	34,067	...	43,978,890
...	6,871,000,000	(213,000,000)	5,122,000	6,663,122,000	(S)	**Payments for insured health services and extended health care services**	6,663,122,000	...	...	6,678,129,000
...	1,993,000	...	(34,000)	1,959,000	(S)	**Contributions to employee benefit plans**	1,959,000	...	...	2,025,000
...	...	...	...	...		**Appropriations not required for the current year**	...	...	...	4,000
...	**6,958,383,000**	**(212,999,998)**	**14,558,487**	**6,759,941,489**		**Total Program—Budgetary**	**6,759,820,418**	**121,071**	**...**	**6,763,912,237**

						Social Services Program				
...	18,358,000	...	...	18,358,000	15	Operating expenditures				
...	...	1	...	1	15c	Transfer of $149,999 from National Health and Welfare Vote 45				
...	...	...	149,999	149,999		Transfer from: Vote 45				
...	...	...	1,137,912	1,137,912		TB Vote $5^{(1)}$				
...	18,358,000	1	1,287,911	19,645,912		Total—Vote 15	19,287,779	358,133	...	20,512,353
...	183,596,000	...	...	183,596,000	20	Grants and contributions				
...	...	...	(1,825,000)	(1,825,000)		Transfer to: Vote 1				
...	...	...	(2,000,000)	(2,000,000)		Vote 10				
...	...	...	(2,114,999)	(2,114,999)		Vote 55				
...	...	...	(85,000)	(85,000)		Vote 60				
...	183,596,000	...	(6,024,999)	177,571,001		Total—Vote 20	176,080,822	1,490,179	...	129,893,147
...	4,779,200,000	163,100,000	(57,029,114)	4,885,270,886	(S)	Canada Assistance Plan payments (Canada Assistance Plan, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	4,885,270,886	...	...	4,583,549,833
...	1,735,000	...	(30,000)	1,705,000	(S)	Contributions to employee benefit plans	1,705,000	...	...	1,545,000
...	**4,982,889,000**	**163,100,001**	**(61,796,202)**	**5,084,192,799**		**Total Program—Budgetary**	**5,082,344,487**	**1,848,312**	...	**4,735,500,333**
						Medical Services Program				
...	496,943,000	...	...	496,943,000	25	Operating expenditures				
...	...	2,344,000	...	2,344,000	25c	Transfer of $4,300,000 from National Health and Welfare Vote 30, $104,000 from National Health and Welfare Vote 40, and $6,462,000 from National Health and Welfare Vote 45				
...	...	...	4,300,000	4,300,000		Transfer from: Vote 30				
...	...	...	104,000	104,000		Vote 40				
...	...	...	6,462,000	6,462,000		Vote 45				
...	...	...	9,416,528	9,416,528		TB Vote $5^{(1)}$				
...	496,943,000	2,344,000	20,282,528	519,569,528		Total—Vote 25	517,470,189	2,099,339	...	456,164,182
...	23,233,000	...	...	23,233,000	30	Capital expenditures				
...	...	...	(4,300,000)	(4,300,000)		Transfer to Vote 25				
...	23,233,000	...	(4,300,000)	18,933,000		Total—Vote 30	18,677,820	255,180	...	24,863,085
...	14,184,000	...	(244,000)	13,940,000	(S)	Contributions to employee benefit plans	13,940,000	...	...	14,231,000
...	...	...	84	84	(S)	Refunds of amounts credited to revenue in previous years	84	...	...	268
...	**534,360,000**	**2,344,000**	**15,738,612**	552,442,612		**Total Program—Budgetary**	550,088,093	**2,354,519**	...	**495,258,535**
						Health Protection Program				
...	146,889,000	...	...	146,889,000	35	Operating expenditures				
...	...	1	...	1	35c	Transfer of $3,314,999 from National Health and Welfare Vote 40				
...	...	...	3,314,999	3,314,999		Transfer from: Vote 40				
...	...	...	7,818,261	7,818,261		TB Vote $5^{(1)}$				
...	146,889,000	1	11,133,260	158,022,261		Total—Vote 35	157,914,536	107,725	...	134,365,100

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	27,897,000	...	...	27,897,000	40	Capital expenditures				
...	...	...	(135,000)	(135,000)		Transfer to: Vote 5				
...	...	...	(104,000)	(104,000)		Vote 25				
...	...	...	(3,314,999)	(3,314,999)		Vote 35				
...	27,897,000	...	(3,553,999)	24,343,001		Total—Vote 40	24,070,227	272,774	...	22,891,840
...	20,070,000	...	...	20,070,000	45	Grants and contributions				
...	...	...	(1,439,999)	(1,439,999)		Transfer to: Vote 1				
...	...	...	(1,009,999)	(1,009,999)		Vote 5				
...	...	...	(4,586,999)	(4,586,999)		Vote 10				
...	...	...	(149,999)	(149,999)		Vote 15				
...	...	...	(6,462,000)	(6,462,000)		Vote 25				
...	...	...	(347,999)	(347,999)		Vote 50				
...	...	...	(389,999)	(389,999)		Vote 60				
...	20,070,000	...	(14,386,994)	5,683,006		Total—Vote 45	5,476,269	206,737	...	2,165,960[2]
...	13,081,000	...	(225,000)	12,856,000	(S)	Contributions to employee benefit plans	12,856,000	...	...	12,058,000
...	...	...	113,670	113,670	(S)	Refunds of amounts credited to revenue in previous years	113,670	...	...	70,609
...	**207,937,000**	**1**	**(6,919,063)**	**201,017,938**		**Total Program—Budgetary**	**200,430,702**	**587,236**	...	**171,551,509**
						Income Security Program				
...	68,290,000	...	...	68,290,000	50	Program expenditures				
...	...	1	...	1	50c	Transfer of $347,999 from National Health and Welfare Vote 45				
...	...	...	347,999	347,999		Transfer from: Vote 45				
...	...	...	7,103,821	7,103,821		TB Vote 5[1]				
...	68,290,000	1	7,451,820	75,741,821		Total—Vote 50	75,133,356	608,465	...	63,866,221
...	2,612,000,000	41,000,000	506,049	2,653,506,049	(S)	Family allowance payments (Family Allowances Act)	2,653,506,049	...	...	2,605,700,053
...	11,885,000,000	(35,000,000)	(31,742,872)	11,818,257,128	(S)	Old age security payments (Old Age Security Act)	11,818,257,128[3]	...	...	10,963,364,980
...	3,961,000,000	(59,000,000)	(28,688,858)	3,873,311,142	(S)	Guaranteed income supplement payments (Old Age Security Act)	3,873,311,142[3]	...	...	3,765,839,115
...	549,000,000	(72,000,000)	(14,837,828)	462,162,172	(S)	Spouse's allowance payments (Old Age Security Act)	462,162,172[3]	...	...	473,219,975
...	12,333,000	...	(212,000)	12,121,000	(S)	Contributions to employee benefit plans	12,121,000	...	...	12,588,000
...	**19,087,623,000**	**(124,999,999)**	**(67,523,689)**	**18,895,099,312**		**Total Program—Budgetary**	**18,894,490,847**	**608,465**	...	**17,884,578,344**

						Fitness and Amateur Sport Program				
...	9,848,000	...	...	9,848,000	55	**Operating expenditures**				
					55c	**Transfer of $2,114,999 from National Health and Welfare Vote 20**				
...	...	1	...	1						
...	...	...	2,114,999	2,114,999		**Transfer from: Vote 20**				
...	...	...	333,284	333,284		**TB Vote 5**[1]				
...	9,848,000	1	2,448,283	12,296,284		Total—Vote 55	11,736,380	559,904	...	9,490,490
...	62,959,000	...	...	62,959,000	60	Contributions				
					60c	Transfer of $85,000 from National Health and Welfare Vote 20, and $389,999 from National Health and Welfare Vote 45				
...	...	1	...	1						
...	...	...	85,000	85,000		Transfer from: Vote 20				
...	...	...	389,999	389,999		Vote 45				
...	62,959,000	1	474,999	63,434,000		Total—Vote 60	63,393,778	40,222	...	64,604,904
...	665,000	...	(11,000)	654,000	(S)	Contributions to employee benefit plans	654,000	...	...	695,000
...	**73,472,000**	**2**	**2,912,282**	**76,384,284**		**Total Program—Budgetary**	**75,784,158**	**600,126**	...	**74,790,394**
						XV Olympic Winter Games Program				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,006,192
...	...	...	...	...		**Total Program—Budgetary**	...	...	...	**3,006,192**
...	**31,915,226,300**	**(172,555,992)**	**(96,185,261)**	**31,646,485,047**		**Total Department—Budgetary**	**31,639,673,601**	**6,811,446**	...	**30,199,462,667**
						Medical Research Council				
...	4,469,000	...	...	4,469,000	65	Operating expenditures				
					65b	Transfer of $199,999 from National Health and Welfare Vote 70				
...	...	1	...	1						
...	...	57,000	...	57,000	65c	Operating expenditures				
...	...	...	199,999	199,999		Transfer from Vote 70				
...	4,469,000	57,001	199,999	4,726,000		Total—Vote 65	4,714,919	11,081	...	4,432,136
...	197,146,000	...	...	197,146,000	70	Grants				
...	...	400,000	...	400,000	70c	Grants				
...	...	...	(199,999)	(199,999)		Transfer to Vote 65				
...	197,146,000	400,000	(199,999)	197,346,001		Total—Vote 70	197,338,622	7,379	...	183,859,951
...	370,000	...	...	370,000	(S)	Contributions to employee benefit plans	370,000	...	...	368,000
...	**201,985,000**	**457,001**	...	**202,442,001**		**Total Program—Budgetary**	**202,423,541**	**18,460**	...	**188,660,087**
...	**32,117,211,300**	**(172,098,991)**	**(96,185,261)**	**31,848,927,048**		**Total Ministry—Budgetary**	**31,842,097,142**	**6,829,906**	...	**30,388,122,754**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous yearsd is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

[2] Included in Vote 35 expenditures last year.

[3] The Breakdown of Old Age Security Act payments into old age security, garanteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	4,713,800	...	221,755	644,516	123,670	...	5,703,741	Departmental executive	5,699,601	4,140	...	6,887,051
...	13,259,000	...	665,264	(878,528)	(130,906)	(4,000)	12,910,830	Policy, communications and information	12,286,827	624,003	...	11,246,387
...	1,480,000	...	110,877	261,000	387	...	1,852,264	Intergovernmental and international affairs	1,848,991	3,273	...	1,444,583
...	50,004,500	...	2,698,017	(156,988)	(109,751)	(2,236,000)	50,199,778	Corporate management	50,180,060	19,718	...	46,147,255
								Revenue credited to the vote:				
...	(13,000)	...	...	13,000	...	...[1]	...	Departmental executive	...	...	...	...
...	(185,000)	...	...	181,000	...	4,000[1]	...	Policy, communications and information	...	...	...	...
	(1,260,000)	...	...	(976,000)	...	2,236,000[1]	...	Corporate management	...	...	...	...
...	67,999,300	...	3,695,913	(912,000)	(116,600)	...	70,666,613	Total—Operating	70,015,479	651,134	...	65,725,276
								Capital				
...	14,000	...	...	127,000	...	...	141,000	Departmental executive	140,518	482	...	244,651
...	3,000	...	...	218,000	...	...	221,000	Policy, communications and information	220,038	962	...	338,803
...	6,000	...	...	55,000	...	...	61,000	Intergovernmental and international affairs	60,542	458	...	10,312
...	390,000	...	...	3,312,000	...	...	3,702,000	Corporate management	3,701,275	725	...	2,249,081
...	413,000	...	...	3,712,000	...	...	4,125,000	Total—Capital	4,122,373	2,627	...	2,842,847
								Transfer payments				
...	1,075,000	...	...	...	...	...	1,075,000	Policy, communications and information	1,053,796	21,204	...	1,070,000
...	1,075,000	1	...	464,999	...	...	1,540,000	Intergovernmental and international affairs	1,523,248	16,752	...	1,227,000
...	2,150,000	1	...	464,999	...	...	2,615,000	Total—Transfer payments	2,577,044	37,956	...	2,297,000
								Program Summary				
...	4,714,800	...	221,755	784,516	123,670	...	5,844,741	Departmental executive	5,840,119	4,622	...	7,131,702
...	14,152,000	...	665,264	(479,528)	(130,906)	...	14,206,830	Policy, communications and information	13,560,661	646,169	...	12,655,190
...	2,561,000	1	110,877	780,999	387	...	3,453,264	Intergovernmental and international affairs	3,432,781	20,483	...	2,681,895
...	49,134,500	...	2,698,017	2,179,012	(109,751)	...	53,901,778	Corporate management	53,881,335	20,443	...	48,396,336
...	**70,562,300**	**1**	**3,695,913**	**3,264,999**	**(116,600)**	...	77,406,613	**Total Program—Budgetary**	**76,714,896**	**691,717**	...	**70,865,123**

							Health Services and Promotion Program				
							Operating				
...	1,261,000	...	341,142	(95,000)	10,285	...	1,517,427	Health insurance	1,516,782	645	...	1,606,568
...	6,864,000	...	88,444	306,000	(51,890)	...	7,206,554	Health services	7,205,905	649	...	7,295,306
...	1,805,000	1	88,444	209,999	(9,198)	...	2,094,246	Extramural research	2,082,249	11,997	...	1,716,669
...	26,056,000	...	1,043,570	3,268,000	50,674	...	30,418,244	Health promotion	30,416,380	1,864	...	27,142,470
...	6,648,000	...	176,889	(3,594,000)	(33,871)	...	3,197,018	Program administration	3,127,197	69,821	...	2,876,353
...	42,634,000	1	1,738,489	94,999	(34,000)	...	44,433,489	Total—Operating	44,348,513	84,976	...	40,637,366
							Capital				
...	...	...	...	80,000	...	...	80,000	Health insurance	79,319	681	...	61,659
...	...	...	...	139,000	...	...	139,000	Health services	138,766	234	...	161,073
...	...	...	...	78,000	...	...	78,000	Extramural research	77,315	685	...	111,205
...	...	...	...	499,000	...	...	499,000	Health promotion	498,843	157	...	545,721
...	16,000	...	...	254,000	...	...	270,000	Program administration	269,729	271	...	287,323
...	16,000	...	...	1,050,000	...	...	1,066,000	Total—Capital	1,063,972	2,028	...	1,166,981
							Transfer payments				
...	6,871,000,000	(213,000,000)	...	...	5,122,000	...	6,663,122,000	Health insurance	6,663,122,000	...	...	6,678,129,000
...	3,274,000	...	...	(180,000)	...	...	3,094,000	Health services	3,088,286	5,714	...	3,244,960
...	29,019,000	1	...	1,506,999	...	...	30,526,000	Extramural research	30,522,912	3,088	...	27,341,368
...	12,440,000	...	...	5,260,000	...	...	17,700,000	Health promotion	17,674,735	25,265	...	13,392,562
...	6,915,733,000	(212,999,999)	...	6,586,999	5,122,000	...	6,714,442,000	Total—Transfer payments	6,714,407,933	34,067	...	6,722,107,890
							Program Summary				
...	6,872,261,000	(213,000,000)	341,142	(15,000)	5,132,285	...	6,664,719,427	Health insurance	6,664,718,101	1,326	...	6,679,797,227
...	10,138,000	...	88,444	265,000	(51,890)	...	10,439,554	Health services	10,432,957	6,597	...	10,701,339
...	30,824,000	2	88,444	1,794,998	(9,198)	...	32,698,246	Extramural research	32,682,476	15,770	...	29,169,242
...	38,496,000	...	1,043,570	9,027,000	50,674	...	48,617,244	Health promotion	48,589,958	27,286	...	41,080,753
...	6,664,000	...	176,889	(3,340,000)	(33,871)	...	3,467,018	Program administration	3,396,926	70,092	...	3,163,676
...	**6,958,383,000**	**(212,999,998)**	**1,738,489**	**7,731,998**	**5,088,000**	**...**	**6,759,941,489**	**Total Program—Budgetary**	**6,759,820,418**	**121,071**	**...**	**6,763,912,237**
							Social Services Program				
							Operating				
...	5,738,000	...	405,097	194,000	(80,734)	...	6,256,363	Canada Assistance Plan	6,109,715	146,648	...	6,006,695
...	6,383,000	1	287,892	(50,001)	13,693	...	6,634,585	Social development	6,534,510	100,075	...	7,508,352
...	6,632,000	...	380,062	(1,201,000)	(9,886)	...	5,801,176	Seniors Programs	5,693,951	107,225	...	5,082,080
...	1,316,000	...	64,861	386,000	46,927	...	1,813,788	Program administration	1,811,104	2,684	...	2,075,113
...	20,069,000	1	1,137,912	(671,001)	(30,000)	...	20,505,912	Total—Operating	20,149,280	356,632	...	20,672,240
							Capital				
...	...	...	...	296,000	...	...	296,000	Canada Assistance Plan	295,699	301	...	488,670
...	...	...	...	150,000	...	...	150,000	Social development	149,411	589	...	583,505
...	...	...	...	209,000	...	...	209,000	Seniors Programs	208,689	311	...	179,490
...	24,000	...	...	166,000	...	...	190,000	Program administration	189,699	301	...	133,448
...	24,000	...	...	821,000	...	...	845,000	Total—Capital	843,498	1,502	...	1,385,113

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	4,902,878,000	163,100,000	...	(7,624,999)	(57,029,114)	...	5,001,323,887	**Canada Assistance Plan**	5,001,106,498	217,389	...	4,685,361,899
...	24,918,000	...	...	3,600,000	...	...	28,518,000	**Social development**	28,146,539	371,461	...	13,455,824
...	35,000,000	...	...	(2,000,000)	...	...	33,000,000	**Seniors Programs**	32,098,672	901,328	...	14,625,257
...	4,962,796,000	163,100,000	...	(6,024,999)	(57,029,114)	...	5,062,841,887	**Total—Transfer payments**	5,061,351,709	1,490,178	...	4,713,442,980
								Program Summary				
...	4,908,616,000	163,100,000	405,097	(7,134,999)	(57,109,848)	...	5,007,876,250	**Canada Assistance Plan**	5,007,511,912	364,338	...	4,691,857,264
...	31,301,000	1	287,892	3,699,999	13,693	...	35,302,585	**Social development**	34,830,460	472,125	...	21,547,681
...	41,632,000	...	380,062	(2,992,000)	(9,886)	...	39,010,176	**Seniors Programs**	38,001,312	1,008,864	...	19,886,827
...	1,340,000	...	64,861	552,000	46,927	...	2,003,788	**Program administration**	2,000,803	2,985	...	2,208,561
...	**4,982,889,000**	**163,100,001**	**1,137,912**	**(5,875,000)**	**(57,059,114)**	...	5,084,192,799	**Total Program—Budgetary**	**5,082,344,487**	**1,848,312**	...	**4,735,500,333**
								Medical Services Program				
								Operating				
...	361,669,000	...	7,062,397	(12,452,000)	(239,143)	...	356,040,254	Indian and northern health services	355,863,359	176,895	...	308,343,405
...	28,013,000	...	1,789,140	5,291,000	2,706	...	35,095,846	Health assessment and advisory services	35,091,508	4,338	...	31,278,106
...	2,587,000	...	94,165	(76,000)	(19,704)	...	2,585,461	Emergency services	2,467,196	118,265	...	2,153,405
...	6,896,000	...	470,826	6,277,000	12,225	...	13,656,051	Program administration	13,338,414	317,637	...	22,359,216
...	399,165,000	...	9,416,528	(960,000)	(243,916)	...	407,377,612	Total—Operating	406,760,477	617,135	...	364,134,132
								Capital				
...	21,448,000	...	...	(5,105,000)	...	...	16,343,000	Indian and northern health services	16,154,503	188,497	...	21,486,434
...	606,000	...	...	715,000	...	...	1,321,000	Health assessment and advisory services	1,318,704	2,296	...	1,795,254
...	11,000	...	...	90,000	...	...	101,000	Emergency services	99,270	1,730	...	8,239
...	1,168,000	...	...	...	...	...	1,168,000	Program administration	1,105,343	62,657	...	1,568,125
...	23,233,000	...	...	(4,300,000)	...	...	18,933,000	Total—Capital	18,677,820	255,180	...	24,858,052
								Transfer payments				
...	111,962,000	2,344,000	...	11,826,000	...	...	126,132,000	Indian and northern health services	124,649,796	1,482,204	...	106,266,351

								Program Summary				
...	495,079,000	2,344,000	7,062,397	(5,731,000)	(239,143)	...	498,515,254	Indian and northern health services	496,667,658	1,847,596	...	436,096,190
...	28,619,000	...	1,789,140	6,006,000	2,706	...	36,416,846	Health assessment and advisory services	36,410,212	6,634	...	33,073,360
...	2,598,000	...	94,165	14,000	(19,704)	...	2,686,461	Emergency services	2,566,466	119,995	...	2,161,644
...	8,064,000	...	470,826	6,277,000	12,225	...	14,824,051	Program administration	14,443,757	380,294	...	23,927,341
...	534,360,000	2,344,000	9,416,528	6,566,000	(243,916)	...	552,442,612	**Total Program—Budgetary**	550,088,093	2,354,519	...	495,258,535
								Health Protection Program				
								Operating				
...	32,130,000	...	2,679,996	3,274,000	(27,245)	...	38,056,751	Food safety, quality and nutrition	38,051,821	4,930	...	32,693,747
...	62,855,000	...	2,450,339	(2,585,000)	(159,860)	...	62,560,479	Drug safety, quality and efficacy	62,503,610	56,869	...	50,571,871
...	24,988,000	1	1,527,239	794,999	60,325	...	27,370,564	Environmental quality and hazards	27,345,615	24,949	...	22,648,827
...	20,879,000	...	709,309	(1,009,000)	(64,793)	...	20,514,516	National health surveillance	20,504,893	9,623	...	19,356,244
...	19,118,000	...	451,378	2,840,000	80,243	...	22,489,621	Program administration	22,478,267	11,354	...	21,218,401
...	159,970,000	1	7,818,261	3,314,999	(111,330)	...	170,991,931	Total—Operating	170,884,206	107,725	...	146,489,090
								Capital				
...	981,000	...	...	...	...	...	981,000	Food safety, quality and nutrition	972,882	8,118	...	2,239,317
...	2,312,000	...	...	(245,000)	...	...	2,067,000	Drug safety, quality and efficacy	1,910,431	156,569	...	5,244,244
...	2,153,000	...	...	...	...	...	2,153,000	Environmental quality and hazards	2,060,197	92,803	...	1,890,208
...	1,442,000	...	...	(500,000)	...	...	942,000	National health surveillance	931,337	10,663	...	1,116,543
...	21,009,000	...	...	(2,808,999)	...	...	18,200,001	Program administration	18,195,380	4,621	...	12,406,147
...	27,897,000	...	...	(3,553,999)	...	...	24,343,001	Total—Capital	24,070,227	272,774	...	22,896,459
								Transfer payments				
...	15,000	...	...	5,000	...	...	20,000	Food safety, quality and nutrition	20,000	...	...	15,000
...	...	...	...	22,500	...	...	22,500	Drug safety, quality and efficacy	22,500	...	...	25,000
...	55,000	...	...	25,000	...	...	80,000	Environmental quality and hazards	80,000	...	...	82,000
...	20,000,000	...	...	(14,439,494)	...	...	5,560,506	National health surveillance	5,353,769	206,737	...	2,041,960
...	...	...	...	...	...	...	...	Program administration	...	...	...	2,000
...	20,070,000	...	...	(14,386,994)	...	...	5,683,006	Total—Transfer payments	5,476,269	206,737	...	2,165,960
								Program Summary				
...	33,126,000	...	2,679,996	3,279,000	(27,245)	...	39,057,751	Food safety, quality and nutrition	39,044,703	13,048	...	34,948,064
...	65,167,000	...	2,450,339	(2,807,500)	(159,860)	...	64,649,979	Drug safety, quality and efficacy	64,436,541	213,438	...	55,841,115
...	27,196,000	1	1,527,239	819,999	60,325	...	29,603,564	Environmental quality and hazards	29,485,812	117,752	...	24,621,035

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	42,321,000	...	709,309	(15,948,494)	(64,793)	...	27,017,022	**National health surveillance**	26,789,999	227,023	...	22,514,747
...	40,127,000	...	451,378	31,001	80,243	...	40,689,622	**Program administration**	40,673,647	15,975	...	33,626,548
...	**207,937,000**	**1**	**7,818,261**	**(14,625,994)**	**(111,330)**	...	**201,017,938**	**Total Program—Budgetary**	**200,430,702**	**587,236**	...	**171,551,509**
								Income Security Program				
								Operating				
...	121,677,000	1	7,103,821	9,862,378	(212,000)	(54,910,379)[2]	83,520,821	**Program administration**	82,912,972	607,849	...	71,349,200
...	(41,464,000)	...	...	(13,446,379)	...	54,910,379	...	**Revenue credited to the vote**	...	...	...	...
...	80,213,000	1	7,103,821	(3,584,001)	(212,000)	...	83,520,821	**Total—Operating**	82,912,972	607,849	...	71,349,200
								Capital				
...	410,000	...	...	3,932,000	...	...	4,342,000	**Program administration**	4,341,384	616	...	5,105,021
								Transfer payments				
...	2,612,000,000	41,000,000	...	...	506,049	...	2,653,506,049	**Family allowances**	2,653,506,049	...	...	2,605,700,053
...	16,395,000,000	(166,000,000)	...	...	(75,269,558)	...	16,153,730,442	**Old age security**	16,153,730,442	...	...	15,202,424,070
...	19,007,000,000	(125,000,000)	...	...	(74,763,509)	...	18,807,236,491	**Total—Transfer payments**	18,807,236,491	...	...	17,808,124,123
								Program Summary				
...	2,612,000,000	41,000,000	...	...	506,049	...	2,653,506,049	**Family allowances**	2,653,506,049	...	...	2,605,700,053
...	16,395,000,000	(166,000,000)	...	...	(75,269,558)	...	16,153,730,442	**Old age security**	16,153,730,442	...	...	15,202,424,070
...	80,623,000	1	7,103,821	347,999	(212,000)	...	87,862,821	**Program administration**	87,254,356	608,465	...	76,454,221
...	**19,087,623,000**	**(124,999,999)**	**7,103,821**	**347,999**	**(74,975,509)**	...	**18,895,099,312**	**Total Program—Budgetary**	**18,894,490,847**	**608,465**	...	**17,884,578,344**
								Fitness and Amateur Sport Program				
								Operating				
...	4,881,000	1	147,312	435,999	(20,072)	...	5,444,240	**Amateur sport**	5,170,293	273,947	...	3,276,902
...	2,657,000	...	96,986	168,000	(16,181)	...	2,905,805	**Fitness**	2,641,329	264,476	...	2,703,998
...	2,951,000	...	88,986	1,324,000	25,253	...	4,389,239	**Program administration**	4,369,302	19,937	...	3,968,994
...	10,489,000	1	333,284	1,927,999	(11,000)	...	12,739,284	**Total—Operating**	12,180,924	558,360	...	9,949,894
								Capital				
...	...	...	...	50,000	...	...	50,000	**Amateur sport**	49,465	535	...	44,445
...	...	...	...	38,000	...	...	38,000	**Fitness**	37,256	744	...	39,998
...	24,000	...	...	99,000	...	...	123,000	**Program administration**	122,735	265	...	151,153
...	24,000	...	...	187,000	...	...	211,000	**Total—Capital**	209,456	1,544	...	235,596

								Transfer payments				
...	55,670,000	1	...	(200,001)	...	...	55,470,000	Amateur sport	55,430,103	39,897	...	57,039,377
...	7,289,000	...	...	675,000	...	...	7,964,000	Fitness	7,963,675	325	...	7,565,527
...	62,959,000	1	...	474,999	...	...	63,434,000	Total—Transfer payments	63,393,778	40,222	...	64,604,904
								Program Summary				
...	60,551,000	2	147,312	285,998	(20,072)	...	60,964,240	Amateur sport	60,649,861	314,379	...	60,360,724
...	9,946,000	...	96,986	881,000	(16,181)	...	10,907,805	Fitness	10,642,260	265,545	...	10,309,523
...	2,975,000	...	88,986	1,423,000	25,253	...	4,512,239	Program administration	4,492,037	20,202	...	4,120,147
...	**73,472,000**	**2**	**333,284**	**2,589,998**	**(11,000)**	...	**76,384,284**	**Total Program—Budgetary**	**75,784,158**	**600,126**	...	**74,790,394**
								XV Olympic Winter Games Program				
...	...	...	...	...	...	...	...	Operating	...	...	...	1,129,285
...	...	...	...	...	...	...	...	Capital	...	...	...	100,000
...	...	...	...	...	...	...	...	Transfer payments	...	...	...	1,776,907
...	...	...	...	...	...	...	...	**Total Program—Budgetary**	...	...	...	**3,006,192**
...	**31,915,226,300**	**(172,555,992)**	**31,244,208**	...	**(127,429,469)**	...	**31,646,485,047**	**Total Department—Budgetary**	**31,639,673,601**	**6,811,446**	...	**30,199,462,667**
								Medical Research Council				
								Operating				
...	4,736,000	57,001	...	199,999	...	...	4,993,000	Administration	4,992,096	904	...	4,711,446
								Capital				
...	103,000	...	...	...	...	...	103,000	Administration	92,823	10,177	...	88,690
								Transfer payments				
...	197,146,000	400,000	...	(199,999)	...	...	197,346,001	Grants and scholarships	197,338,622	7,379	...	183,859,951
								Program Summary				
...	197,146,000	400,000	...	(199,999)	...	...	197,346,001	Grants and scholarships	197,338,622	7,379	...	183,859,951
...	4,839,000	57,001	...	199,999	...	...	5,096,000	Administration	5,084,919	11,081	...	4,800,136
...	**201,985,000**	**457,001**	...	...	...	...	**202,442,001**	**Total Program—Budgetary**	**202,423,541**	**18,460**	...	**188,660,087**
...	**32,117,211,300**	**(172,098,991)**	**31,244,208**	...	**(127,429,469)**	...	**31,848,927,048**	**Total Ministry—Budgetary**	**31,842,097,142**	**6,829,906**	...	**30,388,122,754**

(1) The amount of revenue credited to the vote available for spending was increased during the year by $782,000 (TB S-9/0-108 dated June 29, 1990).
(2) The amount of revenue credited to the vote available for spending was increased during the year by $13,446,379 (TB S-9/0-108 dated June 29, 1990).

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program				
							Grants				
							Policy, communications and information				
...	5,000	...	...	...	...	5,000	**Grants to voluntary health and social services organizations under the Thérèse Casgrain Award**	5,000	...	...	...
							Intergovernmental and international affairs				
...	175,000	...	...	...	...	175,000	**Membership fees to international organizations**	173,000	2,000	...	127,000
...	900,000	...	...	...	...	900,000	**Grant to the United Nations Fund for Drug Abuse Control**	900,000	...	...	700,000
...	...	1	...	464,999	...	465,000	**Grant to the International Agency for Research on Cancer**	450,248	14,752	...	400,000
...	1,075,000	1	...	464,999	...	1,540,000		1,523,248	16,752	...	1,227,000
...	**1,080,000**	**1**	**...**	**464,999**	**...**	**1,545,000**	**Total—Grants**	**1,528,248**	**16,752**	**...**	**1,227,000**
							Contributions				
							Policy, communications and information				
...	1,070,000	...	...	...	...	1,070,000	**Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems**	1,048,796	21,204	...	1,070,000
...	**1,070,000**	**...**	**...**	**...**	**...**	**1,070,000**	**Total—Contributions**	**1,048,796**	**21,204**	**...**	**1,070,000**
							Program Summary by Activity				
...	1,075,000	...	...	...	...	1,075,000	**Policy, communications and information**	1,053,796	21,204	...	1,070,000
...	1,075,000	1	...	464,999	...	1,540,000	**Intergovernmental and international affairs**	1,523,248	16,752	...	1,227,000
...	**2,150,000**	**1**	**...**	**464,999**	**...**	**2,615,000**	**Total Program**	**2,577,044**	**37,956**	**...**	**2,297,000**

							Health Services and Promotion Program				
							Grants				
							Health services				
...	2,899,000	...	...	...	...	2,899,000	Grants to national voluntary health organizations to assist with the operating costs of national offices	2,899,000	...	...	2,899,000
							Extramural research				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
							Health promotion				
...	4,500,000	...	...	(2,243,000)	...	2,257,000	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	2,232,097	24,903	...	2,145,580
...	68,000	...	...	...	...	68,000	Grant to the World Health Organization in support of the regional/inter-regional project on health promotion based in the World Health Organization Regional Office in Europe	67,996	4	...	197,000
...	...	...	...	2,000,000	...	2,000,000	Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities	2,000,000	...	...	...
...	...	...	...	1,520,000	...	1,520,000	Grants to persons and agencies to support AIDS-related projects	1,520,000	...	...	...
...	4,568,000	...	...	1,277,000	...	5,845,000		5,820,093	24,907	...	2,342,580
...	**7,467,000**	...	...	**1,277,000**	...	**8,744,000**	**Total—Grants**	**8,719,093**	**24,907**	...	**6,241,580**
							Contributions				
							Health insurance				
							(S) Payments to provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act:				
...	5,524,000,000	(213,000,000)	...	...	6,324,000	5,317,324,000	Insured health services program	5,317,324,000	...	...	5,407,500,000
...	1,347,000,000	...	...	...	(1,202,000)	1,345,798,000	Extended health care services program	1,345,798,000	...	...	1,270,629,000
...	6,871,000,000	(213,000,000)	...	...	5,122,000	6,663,122,000		6,663,122,000	...	...	6,678,129,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Health services				
...	375,000	...	...	(180,000)	...	195,000	**Contributions to organizations, groups and individuals to address problems encountered by victims of violence**	189,286	5,714	...	345,960
							Extramural research				
...	29,019,000	...	...	(80,000)	...	28,939,000	**Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health**	28,935,912	3,088	...	26,341,368
...	...	1	...	1,586,999	...	1,587,000	**Contributions to persons and agencies to support AIDS-related research**	1,587,000	...	...	...
...	29,019,000	1	...	1,506,999	...	30,526,000		30,522,912	3,088	...	26,341,368
							Health promotion				
...	7,072,000	...	...	2,503,000	...	9,575,000	**Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research**	9,574,642	358	...	10,249,982
...	800,000	...	...	...	...	800,000	**Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse**	800,000	...	...	800,000
...	...	...	...	1,480,000	...	1,480,000	**Contributions to persons and agencies to support AIDS-related research**	1,480,000	...	...	...
...	7,872,000	...	...	3,983,000	...	11,855,000		11,854,642	358	...	11,049,982
...	**6,908,266,000**	**(212,999,999)**	...	**5,309,999**	**5,122,000**	**6,705,698,000**	**Total—Contributions**	**6,705,688,840**	**9,160**	...	**6,715,866,310**
							Program Summary by Activity				
...	6,871,000,000	(213,000,000)	...	...	5,122,000	6,663,122,000	**Health insurance**	6,663,122,000	...	...	6,678,129,000
...	3,274,000	...	...	(180,000)	...	3,094,000	**Health services**	3,088,286	5,714	...	3,244,960
...	29,019,000	1	...	1,506,999	...	30,526,000	**Extramural research**	30,522,912	3,088	...	27,341,368
...	12,440,000	...	...	5,260,000	...	17,700,000	**Health promotion**	17,674,735	25,265	...	13,392,562
...	**6,915,733,000**	**(212,999,999)**	...	**6,586,999**	**5,122,000**	6,714,442,000	**Total Program**	6,714,407,933	**34,067**	...	**6,722,107,890**

							Social Services Program				
							Grants				
							Social development				
...	3,327,000	...	...	...	...	3,327,000	Grants to national voluntary social service organizations to assist with the operating costs of national offices	3,327,000	...	...	3,327,000
...	**3,327,000**	...	...	...	...	**3,327,000**	**Total—Grants**	**3,327,000**	...	...	**3,327,000**
							Contributions				
							Canada Assistance Plan				
...	4,779,200,000	163,100,000	...	...	(57,029,114)	4,885,270,886	(S) Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	4,885,270,886	...	...	4,583,549,833
...	123,678,000	...	...	(7,624,999)	...	116,053,001	Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder	115,835,612	217,389	...	96,656,994
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,155,072
...	4,902,878,000	163,100,000	...	(7,624,999)	(57,029,114)	5,001,323,887		5,001,106,498	217,389	...	4,685,361,899
							Social development				
...	6,591,000	...	...	4,900,000	...	11,491,000	Contributions to provinces, welfare agencies including schools of social work, and to individuals to support activities of national importance for improvement of welfare services	11,181,848	309,152	...	7,572,675
...	15,000,000	...	...	(1,300,000)	...	13,700,000	Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada	13,637,691	62,309	...	2,556,149
...	21,591,000	...	...	3,600,000	...	25,191,000		24,819,539	371,461	...	10,128,824

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Seniors Programs				
...	15,000,000	...	...	1,300,000	...	16,300,000	**Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community**	16,267,300	32,700	...	11,996,882
...	20,000,000	...	...	(3,300,000)	...	16,700,000	**Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which promote the involvement of seniors in the design of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability and accessibility of resources which support the social welfare, health and education of seniors**	15,831,372	868,628	...	2,628,375
...	35,000,000	...	...	(2,000,000)	...	33,000,000		32,098,672	901,328	...	14,625,257
...	**4,959,469,000**	**163,100,000**	...	**(6,024,999)**	**(57,029,114)**	**5,059,514,887**	**Total—Contributions**	**5,058,024,709**	**1,490,178**	...	**4,710,115,980**
							Program Summary by Activity				
...	4,902,878,000	163,100,000	...	(7,624,999)	(57,029,114)	5,001,323,887	**Canada Assistance Plan**	5,001,106,498	217,389	...	4,685,361,899
...	24,918,000	...	...	3,600,000	...	28,518,000	**Social development**	28,146,539	371,461	...	13,455,824
...	35,000,000	...	...	(2,000,000)	...	33,000,000	**Seniors Programs**	32,098,672	901,328	...	14,625,257
...	**4,962,796,000**	**163,100,000**	...	**(6,024,999)**	**(57,029,114)**	**5,062,841,887**	**Total Program**	**5,061,351,709**	**1,490,178**	...	**4,713,442,980**
							Medical Services Program				
							Grants				
							Indian and northern health services				
...	100,000	...	...	...	...	100,000	**Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies**	93,000	7,000	...	94,500
...	**100,000**	...	...	...	...	**100,000**	**Total—Grants**	**93,000**	**7,000**	...	**94,500**

							Contributions				
							Indian and northern health services				
...	5,478,000	...	...	4,300,000	...	9,778,000	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health facilities and institutions as well as of hospital and health care equipment	9,721,418	56,582	...	6,616,764
...	760,000	...	...	...	...	760,000	Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	760,000	...	...	737,000
...	52,997,000	2,344,000	...	1,976,000	...	57,317,000	Contributions to Indian bands and Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services	56,114,824	1,202,176	...	48,035,437
...	49,334,000	...	...	(2,100,000)	...	47,234,000	Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	47,232,214	1,786	...	46,361,988
...	1,027,000	...	...	...	...	1,027,000	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	1,025,019	1,981	...	994,206
...	2,266,000	...	...	...	...	2,266,000	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,056,042	209,958	...	1,920,282
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,506,174
...	**111,862,000**	**2,344,000**	...	**4,176,000**	...	**118,382,000**	**Total—Contributions**	**116,909,517**	**1,472,483**	...	**106,171,851**
							Other transfer payments				
							Indian and northern health services				
...	...	...	...	7,650,000	...	7,650,000	Payments to Indian bands, associations or groups for the control and provision of health services	7,647,279	2,721	...	...
...	**111,962,000**	**2,344,000**	...	**11,826,000**	...	**126,132,000**	**Total Program**	**124,649,796**	**1,482,204**	...	**106,266,351**
							Health Protection Program				
							Grants				
							Food safety, quality and nutrition				
...	15,000	...	...	...	...	15,000	National Food Distribution Centre	15,000	...	...	15,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Environmental quality and hazards				
...	50,000	...	...	...	...	50,000	World Health Organization	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	55,000	...	...	...	...	55,000		55,000	...	...	55,000
...	**70,000**	...	...	...	...	**70,000**	**Total—Grants**	**70,000**	...	...	**70,000**
							Contributions				
							Food safety, quality and nutrition				
...	...	...	...	5,000	...	5,000	Allergy Information Association	5,000	...	...	...
							Drug safety, quality and efficacy				
...	...	...	...	7,500	...	7,500	Perinatal Drug Dependency Conference	7,500	...	...	...
...	...	...	...	15,000	...	15,000	Joint Canadian/Pan American Symposium on Aerobiology	15,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000
...	...	...	...	22,500	...	22,500		22,500	...	...	25,000
							Environmental quality and hazards				
...	...	...	...	25,000	...	25,000	Gage Institute	25,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	27,000
...	...	...	...	25,000	...	25,000		25,000	...	...	27,000
							National health surveillance				
...	20,000,000	...	...	(14,439,494)	...	5,560,506	Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants in support of the national AIDS program	5,353,769	206,737	...	2,041,960
							Program administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,000
...	**20,000,000**	...	...	**(14,386,994)**	...	**5,613,006**	**Total—Contributions**	**5,406,269**	**206,737**	...	**2,095,960**

							Program Summary by Activity				
...	15,000	...	...	5,000	...	20,000	Food safety, quality and nutrition	20,000	...	...	15,000
...	...	...	...	22,500	...	22,500	Drug safety, quality and efficacy	22,500	...	...	25,000
...	55,000	...	...	25,000	...	80,000	Environmental quality and hazards	80,000	...	...	82,000
...	20,000,000	...	...	(14,439,494)	...	5,560,506	National health surveillance	5,353,769	206,737	...	2,041,960
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,000
...	**20,070,000**	...	...	**(14,386,994)**	...	**5,683,006**	**Total Program**	**5,476,269**	**206,737**	...	**2,165,960**
							Income Security Program				
							Grants				
							Family allowances				
...	2,612,000,000	41,000,000	...	...	506,049	2,653,506,049	(S) Family allowance payments	2,653,506,049	...	...	2,605,700,053
							Old age security				
...	11,885,000,000	(35,000,000)	...	...	(31,742,872)	11,818,257,128	(S) Old age security payments	11,818,257,128[1]	...	...	10,963,364,980[1]
...	3,961,000,000	(59,000,000)	...	...	(28,688,858)	3,873,311,142	(S) Guaranteed income supplement payments	3,873,311,142[1]	...	...	3,765,839,115[1]
...	549,000,000	(72,000,000)	...	...	(14,837,828)	462,162,172	(S) Spouse's allowance payments	462,162,172[1]	...	...	473,219,975[1]
...	16,395,000,000	(166,000,000)	...	...	(75,269,558)	16,153,730,442		16,153,730,442	...	...	15,202,424,070
							Program Summary by Activity				
...	2,612,000,000	41,000,000	...	...	506,049	2,653,506,049	Family allowances	2,653,506,049	...	...	2,605,700,053
...	16,395,000,000	(166,000,000)	...	...	(75,269,558)	16,153,730,442	Old age security	16,153,730,442	...	...	15,202,424,070
...	**19,007,000,000**	**(125,000,000)**	...	...	**(74,763,509)**	**18,807,236,491**	**Total Program**	**18,807,236,491**	...	...	**17,808,124,123**
							Fitness and Amateur Sport Program				
							Contributions				
							Amateur sport				
...	40,925,000	1	...	(1,817,001)	...	39,108,000	Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	39,068,401	39,599	...	39,439,186
...	4,566,000	...	...	172,000	...	4,738,000	Contributions to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,738,000	...	...	4,704,238
...	3,872,000	...	...	716,000	...	4,588,000	Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,587,781	219	...	4,572,053
...	6,307,000	...	...	729,000	...	7,036,000	Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	7,035,921	79	...	8,323,900
...	55,670,000	1	...	(200,001)	...	55,470,000		55,430,103	39,897	...	57,039,377

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Fitness				
...	6,228,000	...	...	536,000	...	6,764,000	Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	6,763,675	325	...	6,559,527
...	1,061,000	...	...	139,000	...	1,200,000	Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	1,200,000	...	...	1,006,000
...	7,289,000	...	...	675,000	...	7,964,000		7,963,675	325	...	7,565,527
							Program Summary by Activity				
...	55,670,000	1	...	(200,001)	...	55,470,000	Amateur sport	55,430,103	39,897	...	57,039,377
...	7,289,000	...	...	675,000	...	7,964,000	Fitness	7,963,675	325	...	7,565,527
...	**62,959,000**	**1**	**...**	**474,999**	**...**	**63,434,000**	**Total Program**	**63,393,778**	**40,222**	**...**	**64,604,904**
							XV Olympic Winter Games Program				
							Contributions				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,776,907
...	**...**	**...**	**...**	**...**	**...**	**...**	**Total Program**	**...**	**...**	**...**	**1,776,907**
...	**31,082,670,000**	**(172,555,997)**	**...**	**(1,058,996)**	**(126,670,623)**	**30,782,384,384**	**Total Department**	**30,779,093,020**	**3,291,364**	**...**	**29,420,786,115**
							Medical Research Council				
							Grants				
							Grants and scholarships				
...	197,146,000	...	...	(199,999)	...	196,946,001	Grants and scholarships in aid of research	196,938,622	7,379	...	183,859,951
...	...	400,000	...	...	...	400,000	Grants to the Networks of Centres of Excellence	400,000	...	...	...
...	**197,146,000**	**400,000**	**...**	**(199,999)**	**...**	**197,346,001**	**Total Program**	**197,338,622**	**7,379**	**...**	**183,859,951**
...	**31,279,816,000**	**(172,155,997)**	**...**	**(1,258,995)**	**(126,670,623)**	**30,979,730,385**	**Total Ministry**	**30,976,431,642**	**3,298,743**	**...**	**29,604,646,066**

(S) Statutory transfer payment.

[1] The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Cost recovery *re:* Canada Pension Plan	13,000	...	...
Policy, communications and information			
Cost recovery *re:* Canada Pension Plan	185,000	4,000	146,000
Corporate management			
Cost recovery *re:* Canada Pension Plan	1,260,000	2,236,000	1,987,000
Total Program—Budgetary	**1,458,000**(1)	**2,240,000**	**2,133,000**
Income Security Program			
Budgetary (respendable revenues)			
Program administration			
Recoverable expenditures on behalf of the Canada Pension Plan	41,464,000	54,910,379	51,382,000
Total Program—Budgetary	**41,464,000**(2)	**54,910,379**	**51,382,000**
Total Department—Budgetary	**42,922,000**	**57,150,379**	**53,515,000**
Total Ministry—Budgetary	**42,922,000**	**57,150,379**	**53,515,000**

(1) The amount of revenue credited to the vote available for spending was increased by $782,000 during the year (TB S-9/0-108 dated June 29, 1990).

(2) The amount of revenue credited to the vote available for spending was increased by $13,446,379 during the year (TB S-9/0-108 dated June 29, 1990).

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	201,233	325,082
Refunds of purchased goods and services	81,159	98,003
Refunds of capital expenditures	35	...
Refunds of transfer payments	...	17,531
Sundries	30,000	...
	312,427	440,616
Services and service fees—		
Staff accommodation	28,973	28,405
Other non-tax revenue—		
Adjustment of prior years recoveries—		
Canada Pension Plan	1,118,000	1,130,000
Sundries	163,384	4,488
	1,281,384	1,134,488
Total Program	**1,622,784**	**1,603,509**
Health Services and Promotion Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	293,942	191,763
Refunds of purchased goods and services	317,630	295,001
Refunds of transfer payments	63,587	79,551
	675,159	566,315
Other non-tax revenue	784	264
Total Program	**675,943**	**566,579**
Social Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	110,630	18,510
Refunds of purchased goods and services	37,358	5,740
Refunds of capital expenditures	2,815	...
Refunds of transfer payments	96,928	449,036
	247,731	473,286
Other non-tax revenue	98	10
Total Program	**247,829**	**473,296**

Revenue—*Continued*

	Current year	Previous year
	$	$
Medical Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	532,839	493,096
Refunds of purchased goods and services	333,945	588,164
Refunds of capital expenditures	38,913	24,367
Refunds of transfer payments	579,575	503,898
Sundries	7,250	54
	1,492,522	1,609,579
Services and service fees—		
Inpatient services	18,502,863	25,553,153
Outpatient services	5,211,391	5,693,308
Professional fees—Patients	...	4,978,695
Cost sharing agreements	2,627,569	4,093,223
Staff accommodation	848,219	889,441
Concessions	47,340	62,275
Sundries	45,366	70,694
	27,282,748	41,340,789
Proceeds from sales—		
Dietary revenue	117,243	146,694
Pharmacy revenue	93,131	81,528
Sundries	156	32
	210,530	228,254
Other non-tax revenue	172,169	179,991
Total Program	**29,157,969**	**43,358,613**
Health Protection Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	912,553	165,949
Refunds of purchased goods and services	180,928	107,088
Refunds of capital expenditures	60	5,393
Refunds of transfer payments	3,362	28,248
	1,096,903	306,678
Privileges, licences and permits—		
Food and drug analysis fees	3,900	4,025
Business licences	4,250	4,175
Sundries	25	...
	8,175	8,200
Services and service fees—		
Radiation dosimetry services	971,760	927,110
Sundries	12	135
	971,772	927,245
Proceeds from sales	483	198
Other non-tax revenue—		
Food and drug penalties	34,668	107,453
Food and drug seizures	221,410	46,923
Opium and narcotic penalties	4,272,945	4,168,864
Opium and narcotic seizures	2,754,353	2,345,848
Sundries	8,964	...
	7,292,340	6,669,088
Total Program	**9,369,673**	**7,911,409**
Income Security Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	139,269	100
Refunds of purchased goods and services	66,131	43,587
	205,400	43,687
Other non-tax revenue—		
Adjustment to prior years recoveries—		
Canada Pension Plan	...	415,467
Sundries	11,271	6,532
	11,271	421,999
Total Program	**216,671**	**465,686**
Fitness and Amateur Sport Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	97,511	...
Refunds of purchased goods and services	40,861	29,812
Refunds of transfer payments	270,927	453,571
	409,299	483,383
Other non-tax revenue—		
Proceeds from Federal-Provincial agreements on lotteries	43,284,422	41,204,025
Sundries	671	...
	43,285,093	41,204,025
Total Program	**43,694,392**	**41,687,408**

Revenue—*Concluded*

	Current year	Previous year
	$	$
XV Olympic Winter Games Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	...	11,364
Refunds of purchased goods and services	...	7,002
Total Program	...	**18,366**
Total Department	**84,985,261**	**96,084,866**
Medical Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds from previous years' awards	261,531	210,645
Adjustments to Payables at Year End (PAYE)	17,712	1,988
	279,243	212,633
Other non-tax revenue	5	...
Total Program	**279,248**	**212,633**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	4,718,684	4,154,543
Privileges, licences and permits	8,175	8,200
Services and service fees	28,283,493	42,296,439
Proceeds from sales	211,013	228,452
Other non-tax revenue	52,043,144	49,609,865
Total Ministry	**85,264,509**	**96,297,499**

SECTION 20

1989-90
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

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Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise

To administer the Excise Act, the Excise Tax Act and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs

To administer the Customs Act, Customs Tariff, Special Import Measures Act and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate Administration

To provide management direction, planning co-ordination and central administrative services to the Department.

Taxation

Objective

To assess and collect in a fair and equitable manner, income taxes, as well as pension and unemployment insurance payments through the administration and enforcement of the Income Tax Act, various federal and provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Act and various provincial tax credit plans.

Activity Description

Processing of Taxpayer Returns

Fostering self-assessment by the taxpayer and processing of taxpayers' returns include: the provision of instructive information and forms for the preparation of income tax or information returns; the examination and assessment of returns; the processing of payments; the issuance of assessment notices including refund cheques or tax bills; the subsequent filing and storage of these returns; as well as the processing of requests received from taxpayers after assessment to effect a change or adjustment to a return.

Audit of Taxpayer Returns

This covers those functions performed after the initial assessment of filed returns to ensure that the taxpayer has complied with the requirements of the filing and reporting provisions of the Income Tax Act.

Collections

Functions related to the collection of outstanding taxes identified as a result of the initial processing or audit of tax returns.

Notices of Objection and Appeals

The independent review of an assessment or reassessment contested by a taxpayer.

Administration

Executive direction provided by Head Office as well as by the five Regional Offices. Head Office personnel set policy and provide financial management, personnel and administrative support services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Customs and Excise				
...	435,015,500	...	...	435,015,500	1	Operating expenditures				
...	...	57,191,000	...	57,191,000	1c	Operating expenditures				
...	...	...	33,033,748	33,033,748		Transfer from TB Vote 5[1]				
...	435,015,500	57,191,000	33,033,748	525,240,248		Total—Vote 1	519,650,520	5,589,728	...	424,746,259
...	9,336,000	...	...	9,336,000	5	Capital expenditures				
...	...	25,120,000	...	25,120,000	5c	Capital expenditures				
...	9,336,000	25,120,000	...	34,456,000		Total—Vote 5	34,197,946	258,054	...	23,248,521
...	47,800	...	400	48,200	(S)	Minister of National Revenue—Salary and motor car allowance	48,200	...	...	46,825
...	54,867,000	...	(945,000)	53,922,000	(S)	Contributions to employee benefit plans	53,922,000	...	...	54,461,000
...	**499,266,300**	**82,311,000**	**32,089,148**	**613,666,448**		**Total Program—Budgetary**	**607,818,666**	**5,847,782**	**...**	**502,502,605**
						Taxation				
...	835,604,000	...	...	835,604,000	10	Operating expenditures				
...	...	27,871,000	...	27,871,000	10b	Operating expenditures				
...	...	20,212,000	...	20,212,000	10c	Operating expenditures				
...	...	...	43,818,856	43,818,856		Transfer from TB Vote 5[1]				
...	835,604,000	48,083,000	43,818,856	927,505,856		Total—Vote 10	903,247,266	24,258,590	...	771,274,519
...	32,046,000	...	...	32,046,000	15	Capital expenditures				
...	...	2,437,000	...	2,437,000	15b	Capital expenditures				
...	...	5,240,000	...	5,240,000	15c	Capital expenditures				
...	32,046,000	7,677,000	...	39,723,000		Total—Vote 15	38,162,325	1,560,675	...	30,441,165
...	110,671,000	...	(1,905,000)	108,766,000	(S)	Contributions to employee benefit plans	108,766,000	...	...	107,892,000
...	...	...	274,359	274,359	(S)	Federal and Supreme Court awards	274,359[2]	...	...	265,879
...	**978,321,000**	**55,760,000**	**42,188,215**	**1,076,269,215**		**Total Program—Budgetary**	**1,050,449,950**	**25,819,265**	**...**	**909,873,563**
...	**1,477,587,300**	**138,071,000**	**74,277,363**	**1,689,935,663**		**Total Ministry—Budgetary**	**1,658,268,616**	**31,667,047**	**...**	**1,412,376,168**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

[2] This amount includes $150,399—Federal Court awards, $76,796—Court cost awards/appeals, $47,164—Supreme Court awards.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Customs and Excise				
								Operating				
...	87,984,000	41,332,000	6,540,000	(7,546,969)	...	...	128,309,031	Excise	128,588,404	(279,373)	...	87,569,666
...	334,139,000	14,851,000	22,628,748	4,960,403	(945,000)	...	375,634,151	Customs	372,181,296	3,452,855	...	322,962,674
...	67,807,300	1,008,000	3,865,000	2,586,566	400	...	75,267,266	Corporate administration	72,851,020	2,416,246	...	68,721,744
...	489,930,300	57,191,000	33,033,748	...	(944,600)	...	579,210,448	Total—Operating	573,620,720	5,589,728	...	479,254,084
								Capital				
...	1,841,000	24,309,000	...	(1,109,000)	...	...	25,041,000	Excise	25,027,481	13,519	...	2,616,051
...	5,576,000	811,000	...	(688,431)	...	...	5,698,569	Customs	5,716,014	(17,445)	...	8,936,620
...	1,919,000	...	...	1,797,431	...	...	3,716,431	Corporate administration	3,454,451	261,980	...	11,695,850
...	9,336,000	25,120,000	...	...	...	...	34,456,000	Total—Capital	34,197,946	258,054	...	23,248,521
								Program Summary				
...	89,825,000	65,641,000	6,540,000	(8,655,969)	...	...	153,350,031	Excise	153,615,885	(265,854)	...	90,185,717
...	339,715,000	15,662,000	22,628,748	4,271,972	(945,000)	...	381,332,720	Customs	377,897,310	3,435,410	...	331,899,294
...	69,726,300	1,008,000	3,865,000	4,383,997	400	...	78,983,697	Corporate administration	76,305,471	2,678,226	...	80,417,594
...	**499,266,300**	**82,311,000**	**33,033,748**	**...**	**(944,600)**	**...**	**613,666,448**	**Total Program—Budgetary**	**607,818,666**	**5,847,782**	**...**	**582,582,605**
								Taxation				
								Operating				
...	458,346,000	26,411,000	18,338,191	...	(789,051)	...	502,306,140	Processing of taxpayer returns	505,200,458	(2,894,318)	...	430,114,263
...	397,486,000	16,161,000	17,886,857	...	(783,336)	...	430,750,521	Audit of taxpayer returns	421,508,570	9,241,951	...	378,483,658
...	76,125,000	1,860,000	3,899,878	...	(171,450)	...	81,713,428	Collections	70,436,411	11,277,017	...	64,455,051
...	29,503,000	1,342,000	1,463,550	...	(64,198)	...	32,244,352	Notices of objection and appeals	33,355,958	(1,111,606)	...	27,825,132
...	72,650,000	2,309,000	2,230,380	...	177,394	...	77,366,774	Administration	69,603,811	7,762,963	...	59,540,650
...	1,034,110,000	48,083,000	43,818,856	...	(1,630,641)	...	1,124,381,215	Total—Operating	1,100,105,208	24,276,007	...	960,418,754
								Capital				
...	19,813,000	6,378,000	...	...	...	...	26,191,000	Processing of taxpayer returns	26,867,276	(676,276)	...	21,352,759
...	3,438,000	596,000	...	...	...	...	4,034,000	Audit of taxpayer returns	3,758,193	275,807	...	2,379,159
...	2,101,000	...	...	...	...	...	2,101,000	Collections	694,519	1,406,481	...	370,784
...	50,000	...	...	...	...	...	50,000	Notices of objection and appeals	35,352	14,648	...	12,315
...	6,644,000	703,000	...	...	...	...	7,347,000	Administration	6,806,985	540,015	...	6,326,148
...	32,046,000	7,677,000	...	...	...	...	39,723,000	Total—Capital	38,162,325	1,560,675	...	30,441,165

								Transfer payments				
...	78,000	...	...	...	...	...	78,000	Administration	95,417	(17,417)	...	66,644
...	(87,913,000)	...	...	...	...	...	(87,913,000)	Revenue credited to the vote[1]	(87,913,000)	...	...	(81,053,000)
								Program Summary				
...	478,159,000	32,789,000	18,338,191	...	(789,051)	...	528,497,140	Processing of taxpayer returns	532,067,734	(3,570,594)	...	451,467,022
...	400,924,000	16,757,000	17,886,857	...	(783,336)	...	434,784,521	Audit of taxpayer returns	425,266,763	9,517,758	...	380,862,817
...	78,226,000	1,860,000	3,899,878	...	(171,450)	...	83,814,428	Collections	71,130,930	12,683,498	...	64,825,835
...	29,553,000	1,342,000	1,463,550	...	(64,198)	...	32,294,352	Notices of objection and appeals	33,391,310	(1,096,958)	...	27,837,447
...	79,372,000	3,012,000	2,230,380	...	177,394	...	84,791,774	Administration	76,506,213	8,285,561	...	65,933,442
...	(87,913,000)	...	...	...	...	...	(87,913,000)	Revenue credited to the vote	(87,913,000)	...	...	(81,053,000)
...	**978,321,000**	**55,760,000**	**43,818,856**	...	**(1,630,641)**	...	**1,076,269,215**	**Total Program—Budgetary**	**1,050,449,950**	**25,819,265**	...	**909,873,563**
...	**1,477,587,300**	**138,071,000**	**76,852,604**	...	**(2,575,241)**	...	**1,689,935,663**	**Total Ministry—Budgetary**	**1,658,268,616**	**31,667,047**	...	**1,412,376,168**

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[1] Amounts credited to the vote of $87,913,000 were not allocated to activities.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Taxation				
							Contributions				
							Administration				
...	64,000	...	...	...	...	64,000	Inter-American Centre of Tax Administrators	42,564	21,436	...	42,919
...	14,000	...	...	...	...	14,000	Commonwealth Association of Tax Administrators	17,853	(3,853)	...	23,725
...	...	...	...	...	...	...	Centre de rencontres et d'études des dirigeants des administrations fiscales	35,000	(35,000)	...	...
...	**78,000**	...	...	...	...	**78,000**	**Total Program**	**95,417**	**(17,417)**	...	**66,644**
...	**78,000**	...	...	...	...	**78,000**	**Total Ministry**	**95,417**	**(17,417)**	...	**66,644**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Taxation			
Budgetary (respendable revenues)			
Canada Pension Plan	47,678,000	47,678,000	43,419,000
Unemployment insurance	40,235,000	40,235,000	37,634,000
Total Program—Budgetary	**87,913,000**	**87,913,000**	**81,053,000**
Total Ministry—Budgetary	**87,913,000**	**87,913,000**	**81,053,000**

	Current year	Previous year
	$	$
Customs and Excise		
Tax Revenue—		
Sales tax—		
Domestic	14,520,126,742	13,325,130,670
Importations	2,960,386,588	2,397,228,285
	17,480,513,330	*15,722,358,955*
Less: drawbacks	24,741,488	20,141,181
refunds	622,555,784	578,160,014
rebates	62,415,893	102,736,012
	709,713,165	*701,037,207*
Telecommunications services	997,451,403	722,886,018
Less: refunds	93,274	71,667
	997,358,129	*722,814,351*
	17,768,158,294	15,744,136,099
Customs import duties	5,233,105,106	5,033,225,719
Less: drawbacks	368,273,634	313,378,005
refunds	272,997,613	192,989,991
	641,271,247	*506,367,996*
	4,591,833,859	4,526,857,723
Excise duties—		
Matured spirits	435,133,871	469,146,387
Unmatured spirits	5,479,498	6,115,995
Beer	390,554,363	405,158,592
Spirit coolers	3,561,856	4,748,557
Cigarettes	1,171,060,387	547,683,979
Cigars	1,828,907	1,429,309
Manufactured tobacco	121,723,739	18,503,412
Canadian raw leaf tobacco	999,491	39,253
Licences	44,144	31,447
Penalty	30,675	37,339
Interest	54,501	40,797
	2,130,471,432	*1,452,935,067*
Less: refunds	203,209	225,216
	2,130,268,223	1,452,709,851
Natural gas and gas liquids tax—		
Natural gas	1,210	...
Less: refunds	...	531,366
	1,210	(531,366)
Petroleum compensation charge—		
Repayment of rebate	153,736	...
Less: rebate	158,634	...
	(4,898)	...

	Current year	Previous year
	$	$
Excise tax—Motive fuel—Gasoline	2,200,053,102	2,221,089,034
Less: refunds	45,829,855	47,413,989
	2,154,223,247	2,173,675,045
Excise tax—Aviation gas and diesel fuel—		
Aviation gas	56,000,815	85,626,249
Diesel fuel	349,947,400	422,592,336
	405,948,215	*508,218,585*
Less: rebates	146,353,934	139,729,295
	259,594,281	368,489,290
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	735,896,398	1,100,582,925
Cigars	8,499,985	8,211,149
Tobacco	56,845,607	51,048,587
Jewellery	54,187,273	51,890,415
Lighters	5,523,798	3,556,395
Automobiles	133,735,970	747,345
Matches	619,329	556,578
Playing cards	1,468,029	1,523,508
Coin games	1,880,084	1,916,636
Smokers' accessories	6,870,782	1,092,611
Automotive air conditioners	62,350,109	66,344,160
Wines	100,755,497	92,598,773
Miscellaneous	3,238,341	1,537,721
	1,171,871,202	*1,381,606,803*
Softwood lumber products charge	59,815,485	67,041,661
Penalty	40,169	239,718
Interest	76,896	349,123
	59,932,550	*67,630,502*
Less: refunds	1,040,655	812,332
transfers to provinces	59,586,130	61,681,607
	60,626,785	*62,493,939*
Telecommunications programming services	152,435,140	135,365,379
Less: refunds	18,039	85,306
	152,417,101	*135,280,073*
Other—		
Penalties	9,568,676	8,549,048
Interest	(588,954)	4,865,520
	8,979,722	*13,414,568*
Less: drawbacks	821,152	818,436
other refunds	20,530,434	22,386,982
bad debt deduction	15,946,991	5,686,249
	37,298,577	*28,891,667*
	1,295,275,213	1,506,546,340
Total Tax Revenue	**28,199,349,429**	**25,771,882,982**

Revenue—*Continued*

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Public buildings and properties—Rental	164,778	138,929
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	265,335	442,448
Adjustments to Payables at Year End (PAYE)	1,488,060	1,099,891
	1,753,395	1,542,339
Privileges, licences and permits—		
Brokers licence fees	382,438	398,310
Services and service fees—		
Customs bonded warehouse fees	1,407,149	1,653,737
Special services fees	2,335,525	2,503,595
Other fees	2,919,285	1,689,339
	6,661,959	5,846,671
Proceeds from sales—		
Sale of unclaimed goods, seals, etc.	1,083,369	914,449
Spirit age labels	458,940	527,122
Other	448,372	192,314
	1,990,681	1,633,885
Other non-tax revenue—		
Customs penalties	2,740,381	2,246,577
Customs seizures	(5,060)	(126,127)
Investigation services seizures	46,607,007	1,636,630
Port seizures	11,834,209	9,141,677
Duty free shops	1,986,747	1,202,959
Other	821,954	(92,362)
	63,985,238	14,009,354
Total Non-Tax Revenue	**74,938,489**	**23,569,488**
Total Program	**28,274,287,918**	**25,795,452,470**

	Current year	Previous year
	$	$
Taxation		
Tax Revenue—		
Income tax—		
Personal—		
Deductions at source	35,666,036,139	32,604,792,550
Other collections	16,228,587,098	13,421,576,163
	51,894,623,237	*46,026,368,713*
Corporation	13,021,414,903	11,730,036,304
Non-resident	1,360,627,238	1,578,029,475
	66,276,665,378	59,334,434,492
Petroleum and gas revenue tax—		
Petroleum and gas	55,016,143	110,106,883
Resource royalty	1,533,663	(5,326,070)
	56,549,806	104,780,813
Other	224,575,814	260,880,563
Total Tax Revenue	**66,557,790,998**	**59,700,095,868**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	668,011	546,345
Adjustments to Payables at Year End (PAYE)	1,829,792	617,881
	2,497,803	1,164,226
Services and service fees—		
Ruling fees	1,295,865	1,194,780
Provincial tax credit fees	5,277,671	4,841,960
Accounts receivable	188,801	360,309
Foreign travel	172,818	203,193
	6,935,155	6,600,242
Proceeds from sales	2,440	...
Other non-tax revenue—		
Fines and forfeitures	3,842,354	3,587,321
Access to information	53,537	33,107
Sundry	125,557	110,946
	4,021,448	3,731,374
Total Non-Tax Revenue	**13,456,846**	**11,495,842**
Total Program	**66,571,247,844**	**59,711,591,710**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Income tax—		
Personal	51,894,623,237	46,026,368,713
Corporation	13,021,414,903	11,730,036,304
Non-resident	1,360,627,238	1,578,029,475
	66,276,665,378	*59,334,434,492*
Excise taxes and duties—		
Sales tax	17,768,158,294	15,744,136,099
Customs import duties	4,591,833,859	4,526,857,723
Excise duties	2,130,268,223	1,452,709,851
Petroleum Compensation Charge	(4,898)	...
Other	1,295,275,213	1,506,546,340
Energy taxes—		
Petroleum and gas revenue tax	56,549,806	104,780,813
Natural gas and gas liquids tax	1,210	(531,366)
Excise tax—Motive fuel—Gasoline	2,154,223,247	2,173,675,045
Excise tax—Aviation gas and diesel fuel	259,594,281	368,489,290
	28,255,899,235	*25,876,663,795*
Other	224,575,814	260,880,563
Total Tax Revenue	94,757,140,427	85,471,978,850
Non-Tax Revenue—		
Return on investments	164,778	138,929
Refunds of previous years' expenditures	4,251,198	2,706,565
Privileges, licences and permits	382,438	398,310
Services and service fees	13,597,114	12,446,913
Proceeds from sales	1,993,121	1,633,885
Other non-tax revenue	68,006,686	17,740,728
Total Non-Tax Revenue	88,395,335	35,065,330
Total Ministry	**94,845,535,762**	**85,507,044,180**

SECTION 21

1989-90
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries and allowances, travel and communication expenses and retiring allowances of political officers of the Senate and Members of the Senate as authorized by the Members of Parliament Retiring Allowances Act and the Parliament of Canada Act.

Officers in the Service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel and support staff.

Administration

Administration of the personnel and financial management functions of the Senate including staffing, staff relations, pay and benefits, professional services, and all financial services, reporting and control. Provision of the services of an in-house printing facility, postal services, materiel management, information services and administrative support functions necessary for the effective and efficient operation of the Senate. Sharing in the cost of participation by members of both Houses of Parliament in the activities of parliamentary associations and official inter-parliamentary exchange visits.

Legislative Services and Committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration of and provision of secretarial and other services to all standing and special Committees of the Senate.

Building Services

Provision of protection, security, maintenance, page and messenger services. Responsibilities include provision of accommodation, maintenance and related services such as repair, acquisition of furniture and fixtures and telecommunications.

House of Commons

Objective

To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Activity Description

Members of the House

Salaries and allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Assistant Deputy Chairman of Committees, Leaders of the Opposition parties, other political officers of the House and Members of the House of Commons; staff salaries and related office expenses for the above and for the caucus research groups; the Government's contribution under the Members of Parliament Retiring Allowances Act and the Supplementary Retirement Benefits Act.

Procedural Services

Provision of advice, research and support on procedural and legal matters to the Speaker and Members of the House of Commons; preparation of official agenda and record of proceedings of the House of Commons and Committees; maintenance of House papers and records including editing and publication of House Journals; provision of advice, research assistance and administrative support to Committees; organization of the participation by the Canadian Parliament in the activities of Parliamentary associations and official exchanges. In addition there are: the official reporting and indexing of the deliberations of the House of Commons and Committees; the automated production of all parliamentary publications as well as other procedural papers and documents of the House of Commons.

Building Services

Provision of services as follows: Protection and Security: provides for the protection of Members, employees, visitors and property, preserves the peace, maintains order and promotes security and fire safety in all buildings of the House and provides personal security for the Prime Minister and designated VIPs in the precincts of the House. Members' Services: includes messenger and transportation services, page and guide services, press gallery and the carillonneur. Parliamentary Accommodation: is responsible for providing office accommodation to all Members and House administration including the coordination of all renovations. Logistics: provides telecommunications services, maintenance, cleaning, furniture repair, office refurbishing, set-up of Committee and special function rooms, intrabuilding moves and auxiliary services (barber, tailor, masseur, picture framing).

Administration

Provision of public information; broadcasting and electronic recording services; financial management and control; internal audit; personnel administration; dining rooms and cafeterias; provision of administrative support functions such as language training, health services, printing, computer services, postal services, internal mail, publications distribution, purchasing and material management.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and Other Information

Anticipate needs for information and respond to requests from parliamentarians and their staff, initiating and preparing retrieval and reference aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research Papers and Staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	24,232,000	...	...	24,232,000	1	Program expenditures	23,081,930	1,150,070	...	21,139,228
...	10,950,000	...	(185,102)	10,764,898	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the Parliament of Canada Act; the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account; retiring allowances to former Senators under Part III of the Members of Parliament Retiring Allowances Act	10,764,898	...	...	10,507,868
...	1,844,000	...	...	1,844,000	(S)	Contributions to employee benefit plans	1,844,000	...	...	1,833,000
...	**37,026,000**	...	**(185,102)**	**36,840,898**		**Total Program—Budgetary**	**35,690,828**	**1,150,070**	...	**33,480,096**
						House of Commons				
...	144,674,000	...	...	144,674,000	5	Program expenditures	141,108,486	3,565,514	...	138,195,514
...	46,526,000	...	1,822,149	48,348,149	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Parliament of Canada Act and the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	48,348,149	...	...	45,399,906
...	15,900,000	...	...	15,900,000	(S)	Contributions to employee benefit plans	15,900,000	...	...	15,302,000
...	**207,100,000**	...	**1,822,149**	**208,922,149**		**Total Program—Budgetary**	**205,356,635**	**3,565,514**	...	**198,897,420**
						Library of Parliament				
...	12,515,000	...	...	12,515,000	10	Program expenditures				
...	...	...	380,000	380,000		Transfer from TB Vote 5[1]				
...	12,515,000	...	380,000	12,895,000		Total—Vote 10	12,787,285	107,715	...	11,491,365
...	1,506,000	...	...	1,506,000	(S)	Contributions to employee benefit plans	1,506,000	...	...	1,466,000
...	**14,021,000**	...	**380,000**	**14,401,000**		**Total Program—Budgetary**	**14,293,285**	**107,715**	...	**12,957,365**
...	**258,147,000**	...	**2,017,047**	**260,164,047**		**Total Ministry—Budgetary**	**255,340,748**	**4,823,299**	...	**245,334,881**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								The Senate				
								Operating				
...	10,651,500	...	...	...	(87,652)	...	10,563,848	Political Officers of the Senate and other Members of the Senate	10,563,848	...	...	10,173,103
...	1,500,000	...	...	213,000	...	...	1,713,000	Officers in the service of the Senate	1,672,768	40,232	...	1,531,969
...	10,768,000	...	...	(577,000)	...	...	10,191,000	Administration	9,929,515	261,485	...	9,667,895
...	6,308,000	...	...	(455,000)	...	...	5,853,000	Legislative services and committees	5,337,579	515,421	...	4,875,031
...	5,997,000	...	...	351,000	...	...	6,348,000	Building services	6,112,343	235,657	...	5,726,963
...	35,224,500	...	...	(468,000)	(87,652)	...	34,668,848	Total—Operating	33,616,053	1,052,795	...	31,974,961
								Capital				
...	222,000	...	...	528,000	...	...	750,000	Administration	731,134	18,866	...	320,274
...	420,000	...	...	10,000	...	...	430,000	Building services	421,045	8,955	...	333,737
...	642,000	...	...	538,000	...	...	1,180,000	Total—Capital	1,152,179	27,821	...	654,011
								Transfer payments				
...	298,500	...	...	...	(97,450)	...	201,050	Political Officers of the Senate and other Members of the Senate	201,050	...	...	249,790
...	861,000	...	...	(70,000)	...	...	791,000	Administration	721,546	69,454	...	601,334
...	1,159,500	...	...	(70,000)	(97,450)	...	992,050	Total—Transfer payments	922,596	69,454	...	851,124
								Program Summary				
...	10,950,000	...	...	...	(185,102)	...	10,764,898	Political Officers of the Senate and other Members of the Senate	10,764,898	...	...	10,422,893
...	1,500,000	...	...	213,000	...	...	1,713,000	Officers in the service of the Senate	1,672,768	40,232	...	1,531,969
...	11,851,000	...	...	(119,000)	...	...	11,732,000	Administration	11,382,195	349,805	...	10,589,503
...	6,308,000	...	...	(455,000)	...	...	5,853,000	Legislative services and committees	5,337,579	515,421	...	4,875,031
...	6,417,000	...	...	361,000	...	...	6,778,000	Building services	6,533,388	244,612	...	6,060,700
...	**37,026,000**	**...**	**...**	**...**	**(185,102)**	**...**	**36,840,898**	**Total Program—Budgetary**	**35,690,828**	**1,150,070**	**...**	**33,480,096**
								House of Commons				
								Operating				
...	113,670,000	...	...	2,175,000	1,822,149	...	117,667,149	Members of the House	117,122,296	544,853	...	111,598,115
...	29,783,000	...	...	(1,425,000)	...	...	28,358,000	Procedural services	24,196,355	4,161,645	...	20,583,930
...	26,339,000	...	...	(548,000)	...	...	25,791,000	Building services	27,064,963	(1,273,963)	...	27,644,275
...	30,590,000	...	...	548,000	...	...	31,138,000	Administration	31,292,271	(154,271)	...	31,720,519
...	200,382,000	...	...	750,000	1,822,149	...	202,954,149	Total—Operating	199,675,885	3,278,264	...	191,546,839

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustment and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	2,710,000	...	...	(750,000)	...	...	1,960,000	Members of the House	2,184,303	(224,303)	...	3,870,308
...	327,000	...	...	...	...	...	327,000	Procedural services	285,957	41,043	...	418,828
...	618,000	...	...	(18,000)	...	...	600,000	Building services	585,413	14,587	...	567,082
...	1,030,000	...	...	18,000	...	...	1,048,000	Administration	952,858	95,142	...	1,028,019
...	4,685,000	...	...	(750,000)	...	...	3,935,000	Total—Capital	4,008,531	(73,531)	...	5,884,237
								Transfer payments				
...	2,033,000	...	...	...	...	...	2,033,000	Procedural services	1,672,219	360,781	...	1,466,344
								Program Summary				
...	116,380,000	...	...	1,425,000	1,822,149	...	119,627,149	Members of the House	119,306,599	320,550	...	115,468,423
...	32,143,000	...	...	(1,425,000)	...	...	30,718,000	Procedural services	26,154,531	4,563,469	...	22,469,102
...	26,957,000	...	...	(566,000)	...	...	26,391,000	Building services	27,650,376	(1,259,376)	...	28,211,357
...	31,620,000	...	...	566,000	...	...	32,186,000	Administration	32,245,129	(59,129)	...	32,748,538
...	**207,100,000**	**...**	**...**	**...**	**1,822,149**	**...**	**208,922,149**	**Total Program—Budgetary**	**205,356,635**	**3,565,514**	**...**	**198,897,420**
								Library of Parliament				
								Operating				
...	6,651,000	...	161,000	...	...	...	6,812,000	Printed and other information	5,983,910	828,090	...	5,729,781
...	4,421,000	...	200,000	...	...	...	4,621,000	Research papers and staff	4,025,687	595,313	...	3,350,559
...	2,693,000	...	19,000	...	...	...	2,712,000	Administration	4,043,575	(1,331,575)	...	3,538,541
...	13,765,000	...	380,000	...	...	...	14,145,000	Total—Operating	14,053,172	91,828	...	12,618,881
								Capital				
...	...	...	...	...	...	...	...	Printed and other information	960	(960)	...	37,285
...	256,000	...	...	...	...	...	256,000	Administration	239,153	16,847	...	301,199
...	256,000	...	...	...	...	...	256,000	Total—Capital	240,113	15,887	...	338,484
								Program Summary				
...	6,651,000	...	161,000	...	...	...	6,812,000	Printed and other information	5,984,870	827,130	...	5,767,066
...	4,421,000	...	200,000	...	...	...	4,621,000	Research papers and staff	4,025,687	595,313	...	3,350,559
...	2,949,000	...	19,000	...	...	...	2,968,000	Administration	4,282,728	(1,314,728)	...	3,839,740
...	**14,021,000**	**...**	**380,000**	**...**	**...**	**...**	**14,401,000**	**Total Program—Budgetary**	**14,293,285**	**107,715**	**...**	**12,957,365**
...	**258,147,000**	**...**	**380,000**	**...**	**1,637,047**	**...**	**260,164,047**	**Total Ministry—Budgetary**	**255,340,748**	**4,823,299**	**...**	**245,334,881**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							The Senate				
							Grants				
							Political Officers of the Senate and other Members of the Senate				
...	298,500	...	...	...	(97,450)	201,050	(S) Officers and Members of the Senate—Pensions to retired senators	201,050	...	...	249,790
							Administration				
...	591,500	...	...	(70,000)	...	521,500	Grants to parliamentary associations	483,546	37,954	...	506,881
...	**890,000**	...	...	**(70,000)**	**(97,450)**	**722,550**	**Total—Grants**	**684,596**	**37,954**	...	**756,671**
							Contributions				
							Administration				
...	269,500	...	...	...	...	269,500	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	238,000	31,500	...	94,453
...	**269,500**	...	...	...	...	**269,500**	**Total—Contributions**	**238,000**	**31,500**	...	**94,453**
							Program Summary by Activity				
...	298,500	...	...	...	(97,450)	201,050	Political Officers of the Senate and other Members of the Senate	201,050	...	...	249,790
...	861,000	...	...	(70,000)	...	791,000	Administration	721,546	69,454	...	601,334
...	**1,159,500**	...	...	**(70,000)**	**(97,450)**	**992,050**	**Total Program**	**922,596**	**69,454**	...	**851,124**
							House of Commons				
							Grants				
							Procedural services				
...	1,404,000	...	...	...	...	1,404,000	Grants to parliamentary and procedural associations	1,149,456	254,544	...	1,209,639
...	**1,404,000**	...	...	...	...	**1,404,000**	**Total—Grants**	**1,149,456**	**254,544**	...	**1,209,639**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Procedural services				
...	629,000	...	...	...	...	629,000	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	522,763	106,237	...	256,705
...	**629,000**	...	...	...	...	**629,000**	**Total—Contributions**	**522,763**	**106,237**	...	**256,705**
...	**2,033,000**	...	...	...	...	**2,033,000**	**Total Program**	**1,672,219**	**360,781**	...	**1,466,344**
...	**3,192,500**	...	...	**(70,000)**	**(97,450)**	**3,025,050**	**Total Ministry**	**2,594,815**	**430,235**	...	**2,317,468**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
The Senate		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	65,334	11,742
Adjustments to Payables at Year End (PAYE)	21,065	...
	86,399	11,742
Services and service fees—		
Barber shop	4,286	4,755
Certified acts of Parliament	6,657	2,709
	10,943	7,464
Proceeds from sales—		
Sales of assets	3,214	530
Other non-tax revenue—		
Senators' contribution to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act	27,222	32,206
Refund of Government share of pension contribution	111,476	...
	138,698	32,206
Total Program	**239,254**	**51,942**
House of Commons		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	394,713	94,941
Adjustments to Payables at Year End (PAYE)	237,773	144,842
	632,486	239,783
Privileges, licences and permits	150	150
Other non-tax revenue	850,277	1,268,656
Total Program	**1,482,913**	**1,508,589**

	Current year	Previous year
	$	$
Library of Parliament		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	20,266	1,406
Adjustments to Payables at Year End (PAYE)	1,406	109
	21,672	1,515
Other non-tax revenue	601	599
Total Program	**22,273**	**2,114**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	**740,557**	**253,040**
Privileges, licences and permits	**150**	**150**
Services and service fees	**10,943**	**7,464**
Proceeds from sales	**3,214**	**530**
Other non-tax revenue	**989,576**	**1,301,461**
Total Ministry	**1,744,440**	**1,562,645**

SECTION 22

1989-90
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference Secretariat
Canadian Transportation Accident Investigation and Safety Board
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Northern Pipeline Agency
Public Service Staff Relations Board
Security Intelligence Review Committee

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Department

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister

The operation of the Office of the Prime Minister, his residence, and allowance to former Prime Minister and to widow of former Prime Minister.

Ministers' Offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Federal-Provincial Relations Office

The provision of staff services to the Prime Minister in regard to federal-provincial relations and the ongoing review of constitutional matters.

Commissions of Inquiry and Task Forces

The provision of funds for Commissions of Inquiry, Task Forces and other persons or bodies appointed to make recommendations on specific issues.

Office of the Senior Advisor to Cabinet

The provision of advice to the Prime Minister and Cabinet on the general policy orientation of the Government.

Administration

The provision of financial, personnel and administrative support services.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Activity Description

Canadian Intergovernmental Conference Secretariat

The planning, co-ordination and execution of the administrative arrangements required for conferences, including the preparation of conference agendas and programs; the printing, translation and distribution of conference documents; the provision of interpretation, media and security services; and the preparation of verbatim and other records of conference proceedings.

The provision of documentation and information services related to intergovernmental meetings, including the coding and safekeeping of conference documents and an information retrieval service for governments related to this documentation.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Activity Description

Advancement of Transportation Safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies indentified.

Chief Electoral Officer

Objective

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Act, to ensure compliance with all provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Activity Description

Elections

- Canada Elections Act—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- Electoral Boundaries Readjustment Act—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

Administration

Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Activity Description

Commissioner of Official Languages

Investigates complaints received and makes recommendation to correct infractions and prevent further contraventions of the Official Languages Act. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of english and french in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of implementation of the Act. Appears regularly before the Standing Joint Committee of the Senat and of the House of Commons on official languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

Economic Council of Canada

Objective

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-terms in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Activity Description

Ongoing Work of the Economic Council

Within the broad range of duties specified by the Act, there are three sets of activities which describe the program:

- to carry out economic research and policy analysis, to consult with representatives of all economic interests, and to develop its own policy recommendations;
- to communicate findings and recommendations to decision-makers in all sectors of the economy for consideration in the development of their own policies and strategies that bear directly on the performance of the economy; and,
- to foster a fuller appreciation of economic issues throughout the country.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Activity Description

Regulation of Construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Activity Description

Staff Relations Administration

The Public Service Staff Relations Board is the quasi-judicial statutory tribunal responsible for the administration of the Public Service Staff Relations Act which established a system of collective bargaining and grievance adjudication in the Federal Public Service. Its mandate as a neutral third party is to resolve, by assistance or determination, disputes over the negotiation, application and interpretation of collective agreements, the imposition of discipline, and disputes over all other manner of proceedings falling under the purview of the Act.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of the employer and employees for the negotiation of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Pay Research Bureau

The Pay Research Bureau conducts research and carries out surveys on rates of pay, benefits and conditions of employment primarily as they relate to those units of employees in the Public Service to whom the system of collective bargaining established by the Public Service Staff Relations Act applies. The Bureau also engages in similar activities in respect of groups that are excluded from that process.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and Ministers concerned, or to the Governor in Council.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	48,674,000	...	...	48,674,000	1	Program expenditures				
...	...	8,919,700	...	8,919,700	1c	Program expenditures				
...	48,674,000	8,919,700	...	57,593,700		Total—Vote 1	56,257,689	1,336,011	...	41,578,975
...	70,600	...	600	71,200	(S)	The Prime Minister's salary and motor car allowance	71,200	...	...	69,100
...	47,800	...	400	48,200	(S)	Deputy Prime Minister and President of the Privy Council—Salary and motor car allowance	48,200	...	...	42,950
...	47,800	...	400	48,200	(S)	Leader of the Government in the Senate—Salary and motor car allowance	48,200	...	...	46,825
...	22,000	...	(2,464)	19,536	(S)	Ministers without Portfolio or Ministers of State—Motor car allowance	19,536	...	...	20,533
...	40,200	...	...	40,200	(S)	Allowance to former Prime Minister	40,200	...	...	40,200
...	8,333	...	(2,195)	6,138	(S)	Allowance to widow of former Prime Minister	6,138	...	...	8,333
...	4,462,000	...	...	4,462,000	(S)	Contributions to employee benefit plans	4,462,000	...	..	4,338,000
...	**53,372,733**	**8,919,700**	**(3,259)**	**62,289,174**		**Total Department—Budgetary**	**60,953,163**	**1,336,011**	**...**	**46,144,916**
						Canadian Intergovernmental Conference Secretariat				
...	3,015,000	...	...	3,015,000	5	Program expenditures				
...	...	300,000	...	300,000	5c	Program expenditures				
...	3,015,000	300,000	...	3,315,000		Total—Vote 5	3,174,735	140,265	...	2,458,920
...	155,000	...	...	155,000	(S)	Contributions to employee benefit plans	155,000	...	...	157,000
...	**3,170,000**	**300,000**	**...**	**3,470,000**		**Total Program—Budgetary**	**3,329,735**	**140,265**	**...**	**2,615,920**
						Canadian Transportation Accident Investigation and Safety Board				
...	...	12,177,000	...	12,177,000	6b	Program expenditures	...	12,177,000	...	...
...	**...**	**12,177,000**	**...**	**12,177,000**		**Total Program—Budgetary**	**...**	**12,177,000**	**...**	**...**
						Chief Electoral Officer				
...	2,464,000	...	...	2,464,000	10	Program expenditures	2,303,285	160,715	...	1,909,746
...	128,000	...	61,765	189,765	(S)	Salary of the Chief Electoral Officer	189,765	...	...	127,759
...	1,000,000	18,300,000	464,156	19,764,156	(S)	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	19,764,156	...	...	100,232,182

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	329,000	...	...	329,000	(S)	Contributions to employee benefit plans	329,000	...	...	299,000
...	**3,921,000**	**18,300,000**	**525,921**	**22,746,921**		**Total Program—Budgetary**	**22,586,206**	**160,715**	**...**	**102,568,687**
						Commissioner of Official Languages				
...	11,079,000	...	...	11,079,000	15	Program expenditures				
...	...	...	494,000	494,000		Transfer from TB Vote 5[1]				
...	11,079,000	...	494,000	11,573,000		Total—Vote 15	11,523,310	49,690	...	10,404,568
...	1,190,000	...	...	1,190,000	(S)	Contributions to employee benefit plans	1,190,000	...	...	1,134,000
...	**12,269,000**	**...**	**494,000**	**12,763,000**		**Total Program—Budgetary**	**12,713,310**	**49,690**	**...**	**11,538,568**
						Economic Council of Canada				
...	8,532,000	...	...	8,532,000	20	Program expenditures				
...	...	...	185,000	185,000		Transfer from TB Vote 5[1]				
...	8,532,000	...	185,000	8,717,000		Total—Vote 20	8,707,103	9,897	...	8,600,165
...	983,000	...	...	983,000	(S)	Contributions to employee benefit plans	983,000	...	...	998,000
...	**9,515,000**	**...**	**185,000**	**9,700,000**		**Total Program—Budgetary**	**9,690,103**	**9,897**	**...**	**9,598,165**
						Northern Pipeline Agency[2]				
...	207,000	...	...	207,000	25	Program expenditures				
...	...	183,000	...	183,000	25c	Program expenditures				
...	207,000	183,000	...	390,000		Total—Vote 25	179,877	210,123	...	181,551
...	22,000	...	...	22,000	(S)	Contributions to employee benefit plans	22,000	...	...	32,000
...	**229,000**	**183,000**	**...**	**412,000**		**Total Program—Budgetary**	**201,877**	**210,123**	**...**	**213,551[2]**
						Public Service Staff Relations Board				
...	8,690,000	...	...	8,690,000	30	Program expenditures				
...	...	...	440,446	440,446		Transfer from TB Vote 5[1]				
...	8,690,000	...	440,446	9,130,446		Total—Vote 30	8,992,429	138,017	...	8,168,966
...	997,000	...	...	997,000	(S)	Contributions to employee benefit plans	997,000	...	...	1,020,000
...	**9,687,000**	**...**	**440,446**	**10,127,446**		**Total Program—Budgetary**	**9,989,429**	**138,017**	**...**	**9,188,966**

						Security Intelligence Review Committee				
...	1,314,000	...	...	1,314,000	35	Program expenditures	1,308,152	5,848	...	1,284,114
...	91,000	...	...	91,000	(S)	Contributions to employee benefit plans	91,000	...	...	89,000
...	**1,405,000**	...	...	**1,405,000**		**Total Program—Budgetary**	**1,399,152**	**5,848**	...	**1,373,114**
...	**93,568,733**	**39,879,700**	**1,642,108**	**135,090,541**		**Total Ministry—Budgetary**	**120,862,975**	**14,227,566**	...	**183,241,887**[2]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, Northern Pipeline Agency was transferred from Transport. Therefore, the previous year's expenditure has been restated by $213,551.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	5,993,133	...	...	460,000	85,440	...	6,538,573	Office of the Prime Minister	7,003,271	(464,698)	...	5,927,661
...	4,743,600	...	...	...	(94,406)	...	4,649,194	Ministers' offices	3,657,035	992,159	...	3,791,234
...	13,553,000	...	...	...	(159,160)	...	13,393,840	Privy Council Office	13,513,417	(119,577)	...	12,035,176
...	6,192,000	...	...	...	(117,765)	...	6,074,235	Federal-Provincial Relations Office	5,071,377	1,002,858	...	3,716,879
...	5,053,000	8,919,700	...	(460,000)	329,522	...	13,842,222	Commissions of Inquiry and Task Forces	11,550,636	2,291,586	...	2,593,503
...	285,000	...	...	...	(17,409)	...	267,591	Office of the Senior Advisor to Cabinet	129,182	138,409	...	255,339
...	15,009,000	...	...	...	(29,481)	...	14,979,519	Administration	16,712,984	(1,733,465)	...	15,255,830
...	50,828,733	8,919,700	...	...	(3,259)	...	59,745,174	Total—Operating	57,637,902	2,107,272	...	43,575,622
								Capital				
...	...	...	...	...	...	...	...	Ministers' offices	...	...	...	1,895
...	...	...	...	...	...	...	...	Privy Council Office	117,366	(117,366)	...	5,365
...	...	...	...	...	...	...	...	Federal-Provincial Relations Office	23,763	(23,763)	...	3,980
...	...	...	...	...	...	...	...	Commissions of Inquiry and Task Forces	694,886	(694,886)	...	317,841
...	2,479,000	...	...	...	...	...	2,479,000	Administration	2,414,246	64,754	...	2,117,681
...	2,479,000	...	...	...	...	...	2,479,000	Total—Capital	3,250,261	(771,261)	...	2,446,762
								Transfer payments				
...	...	...	...	...	...	...	...	Privy Council Office	...	...	...	7,532
...	65,000	...	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	...	...	...	...	...	...	...	Commissions of Inquiry and Task Forces	...	...	...	50,000
...	65,000	...	...	...	...	...	65,000	Total—Transfer payments	65,000	...	...	122,532
								Departmental Summary				
...	5,993,133	...	...	460,000	85,440	...	6,538,573	Office of the Prime Minister	7,003,271	(464,698)	...	5,927,661
...	4,743,600	...	...	...	(94,406)	...	4,649,194	Ministers' offices	3,657,035	992,159	...	3,793,129
...	13,553,000	...	...	...	(159,160)	...	13,393,840	Privy Council Office	13,630,783	(236,943)	...	12,048,073
...	6,257,000	...	...	...	(117,765)	...	6,139,235	Federal-Provincial Relations Office	5,160,140	979,095	...	3,785,859

...	5,053,000	8,919,700	...	(460,000)	329,522	...	13,842,222	Commissions of Inquiry and Task Forces	12,245,522	1,596,700	...	2,961,344
...	285,000	...	...	...	(17,409)	...	267,591	Office of the Senior Advisor to Cabinet	129,182	138,409	...	255,339
...	17,488,000	...	...	...	(29,481)	...	17,458,519	Administration	19,127,230	(1,668,711)	...	17,373,511
...	**53,372,733**	**8,919,700**	**...**	**...**	**(3,259)**	**...**	**62,289,174**	**Total Department—Budgetary**	**60,953,163**	**1,336,011**	**...**	**46,144,916**
								Canadian Intergovernmental Conference Secretariat				
...	3,163,000	300,000	...	...	...	...	3,463,000	Operating	3,295,636	167,364	...	2,602,742
...	7,000	...	...	...	...	...	7,000	Capital	34,099	(27,099)	...	13,178
...	**3,170,000**	**300,000**	**...**	**...**	**...**	**...**	**3,470,000**	**Total Program—Budgetary**	**3,329,735**	**140,265**	**...**	**2,615,920**
								Canadian Transportation Accident Investigation and Safety Board				
...	...	11,466,000	...	...	...	...	11,466,000	Operating	...	11,466,000	...	...
...	...	711,000	...	...	...	...	711,000	Capital	...	711,000	...	...
...	**...**	**12,177,000**	**...**	**...**	**...**	**...**	**12,177,000**	**Total Program—Budgetary**	**...**	**12,177,000**	**...**	**...**
								Chief Electoral Officer				
								Operating				
...	1,000,000	18,300,000	...	...	(13,311,406)	...	5,988,594	Elections	5,988,594	...	...	94,386,687
...	2,898,000	...	...	...	61,765	...	2,959,765	Administration	2,817,599	142,166	...	2,327,741
...	3,898,000	18,300,000	...	...	(13,249,641)	...	8,948,359	Total—Operating	8,806,193	142,166	...	96,714,428
								Capital				
...	...	...	...	...	163,817	...	163,817	Elections	163,817	...	...	574,453
...	23,000	...	...	...	...	...	23,000	Administration	4,451	18,549	...	8,764
...	23,000	...	...	...	163,817	...	186,817	Total—Capital	168,268	18,549	...	583,217
								Transfer payments				
...	...	...	...	...	13,611,745	...	13,611,745	Elections	13,611,745	...	...	5,271,042
								Program Summary				
...	1,000,000	18,300,000	...	...	464,156	...	19,764,156	Elections	19,764,156	...	...	100,232,182
...	2,921,000	...	...	...	61,765	...	2,982,765	Administration	2,822,050	160,715	...	2,336,505
...	**3,921,000**	**18,300,000**	**...**	**...**	**525,921**	**...**	**22,746,921**	**Total Program—Budgetary**	**22,586,206**	**160,715**	**...**	**102,568,687**
								Commissioner of Official Languages				
...	12,145,000	...	494,000	...	...	...	12,639,000	Operating	12,313,323	325,677	...	11,268,581
...	124,000	...	...	...	...	...	124,000	Capital	399,987	(275,987)	...	269,987
...	**12,269,000**	**...**	**494,000**	**...**	**...**	**...**	**12,763,000**	**Total Program—Budgetary**	**12,713,310**	**49,690**	**...**	**11,538,568**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Economic Council of Canada				
								Operating				
...	9,315,000	...	185,000	...	...	...	9,500,000	**Ongoing work of the Economic Council**	9,426,421	73,579	...	9,199,224
								Capital				
...	200,000	...	...	...	...	...	200,000	**Ongoing work of the Economic Council**	263,682	(63,682)	...	398,941
...	**9,515,000**	**...**	**185,000**	**...**	**...**	**...**	9,700,000	**Total Program—Budgetary**	9,690,103	**9,897**	**...**	**9,598,165**
								Northern Pipeline Agency(1)				
								Operating				
...	229,000	183,000	...	...	...	...	412,000	**Regulation of construction of the Alaska highway gas pipeline**	201,877	210,123	...	213,551
...	**229,000**	**183,000**	**...**	**...**	**...**	**...**	**412,000**	**Total Program—Budgetary**	**201,877**	**210,123**	**...**	**213,551**(1)
								Public Service Staff Relations Board				
								Operating				
...	5,901,000	...	440,446	...	...	...	6,341,446	**Staff relations administration**	6,004,298	337,148	...	5,960,314
...	3,743,000	...	...	...	...	...	3,743,000	**Pay Research Bureau**	3,623,910	119,090	...	3,108,731
...	9,644,000	...	440,446	...	...	...	10,084,446	**Total—Operating**	9,628,208	456,238	...	9,069,045
								Capital				
...	43,000	...	...	...	...	...	43,000	**Staff relations administration**	106,352	(63,352)	...	52,850
...	...	...	...	...	...	...	...	**Pay Research Bureau**	254,869	(254,869)	...	67,071
...	43,000	...	...	...	...	...	43,000	**Total—Capital**	361,221	(318,221)	...	119,921

								Program Summary				
...	5,944,000	...	440,446	...	...	...	6,384,446	Staff relations administration	6,110,650	273,796	...	6,013,164
...	3,743,000	...	...	...	...	...	3,743,000	Pay Research Bureau	3,878,779	(135,779)	...	3,175,802
...	**9,687,000**	**...**	**440,446**	**...**	**...**	**...**	**10,127,446**	**Total Program—Budgetary**	**9,989,429**	**138,017**	**...**	**9,188,966**
								Security Intelligence Review Committee				
...	1,396,000	...	...	...	...	...	1,396,000	Operating	1,321,672	74,328	...	1,313,255
...	9,000	...	...	...	...	...	9,000	Capital	77,480	(68,480)	...	59,859
...	**1,405,000**	**...**	**...**	**...**	**...**	**...**	**1,405,000**	**Total Program—Budgetary**	**1,399,152**	**5,848**	**...**	**1,373,114**
...	**93,568,733**	**39,879,700**	**1,119,446**	**...**	**522,662**	**...**	**135,090,541**	**Total Ministry—Budgetary**	**120,862,975**	**14,227,566**	**...**	**183,241,887**[1]

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[1] During the year, Northern Pipeline Agency was transferred from Transport. Therefore, the previous year's expenditure has been restated by $213,551.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Federal-Provincial Relations Office				
...	65,000	...	...	...	...	65,000	Institute of Intergovernmental Affairs, Queen's University	65,000	...	...	65,000
...	**65,000**	...	...	...	...	**65,000**	**Total—Grants**	**65,000**	...	...	**65,000**
							Contributions				
							Privy Council Office				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,532
							Commissions of Inquiry and Task Forces				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	...	...	...	...	...	...	**Total—Contributions**	...	...	...	**57,532**
							Departmental Summary by Activity				
...	65,000	...	...	...	...	65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	57,532
...	**65,000**	...	...	...	...	**65,000**	**Total Department**	**65,000**	...	...	**122,532**
							Chief Electoral Officer				
							Contributions				
							Elections				
...	...	...	...	...	13,611,745	13,611,745	Reimbursement of expenses to candidates and political parties	13,611,745	...	...	5,271,042
...	...	...	...	...	**13,611,745**	**13,611,745**	**Total Program**	**13,611,745**	...	...	**5,271,042**
...	**65,000**	...	...	...	**13,611,745**	**13,676,745**	**Total Ministry**	**13,676,745**	...	...	**5,393,574**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	99,024	39,692
Sundries	117,024	41,262
	216,048	80,954
Other non-tax revenue—		
Sale of statutory instruments pursuant to the Statutory Instruments Act	1,038	975
Revenue pursuant to the Access to Information Act and Privacy Act	150	160
Sundries	9,415	10,742
	10,603	11,877
Total Department	**226,651**	**92,831**
Canadian Intergovernmental Conference Secretariat		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	2,566	3,635
Adjustments to Payables at Year End (PAYE)	...	2,711
	2,566	6,346
Proceeds from sales—		
Crown asset disposal	435	...
Other non-tax revenue—		
Provincial government contributions	863,000	1,261,700
Sundries	...	110
	863,000	1,261,810
Total Program	**866,001**	**1,268,156**
Chief Electoral Officer		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Purchased operating goods or services	249,961	1,020
Capital purchases	4,477	...
Refund of transfer payments to persons	52,601	...
	307,039	1,020
Proceeds from sales—		
Report—Parties' fiscal return	19,424	83,729
Forfeiture of candidates' election deposits	800	168,400
	20,224	252,129
Other non-tax revenue—		
Anonymous donations to candidates	20	817
Other	14,774	...
	14,794	817
Total Program	**342,057**	**253,966**
Commissioner of Official Languages		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	23,918	11,612
Adjustments to Payables at Year End (PAYE)	9,045	(3,149)
Total Program	**32,963**	**8,463**
Economic Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	11,394	344
Adjustments to Payables at Year End (PAYE)	2,209	...
	13,603	344
Other non-tax revenue	86,920	40,000
Total Program	**100,523**	**40,344**
Northern Pipeline Agency (1)		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	55,224	99,081
Sundries	...	658
Adjustments to Payables at Year End (PAYE)	1,822	...
	57,046	99,739
Other non-tax revenue—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	105,542	139,894
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
	135,942	170,294
Total Program	**192,988**	**270,033** (1)

Revenue—*Concluded*

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
National Joint Council of the Public Service of Canada—		
Bargaining agents' contribution	25,500	...
Refund of travel expenses	2,500	...
Miscellaneous recoveries	15,156	2,752
Adjustments to Payables at Year End (PAYE)	4,779	8,164
	47,935	10,916
Other non-tax revenue—		
Access to information	10	...
Total Program	**47,945**	**10,916**
Security Intelligence Review Committee		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	2,843
Other non-tax revenue	78	...
Total Program	**78**	**2,843**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	677,200	210,625
Proceeds from sales	20,659	252,129
Other non-tax revenue	1,111,347	1,484,798
Total Ministry	**1,809,206**	**1,947,552**(1)

(1) During the year, Northern Pipeline Agency was transferred from Transport. Therefore, the previous year's revenue has been restated by $270,033.

SECTION 23

1989-90
PUBLIC ACCOUNTS

Public Works

Department
Canada Mortgage and Housing Corporation
National Capital Commission

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Department

Services Program

Objective

To provide common services, appropriate to the client's needs, at market-based rates, in the acquisition, management, operation, and disposal of federal real property; and to provide corporate and administrative support to the Department.

Activity Description

Realty Services

To provide, at market-based rates, real property services related to the acquisition, leasing, letting, development, survey, management, operation, maintenance, repair, and disposal of real property.

Architectural and Engineering Services

To deliver, at market-based rates, real property related architectural and engineering services required for new construction, renovations, maintenance, professional advice and dredging in support of the government departments, and the Real Property Program of the Department of Public Works.

Corporate and Administrative Services

To provide executive direction, corporate management and general administrative services and advice in support of all departmental activities.

Real Property Program

Objective

To manage a diverse portfolio of federal real property in order to provide appropriate accommodation to federal tenants and to optimize the investment in the assets.

Activity Description

Program Coordination

To provide policy and operational advice to the Minister and the Departmental Executive.

Office Facilities

To manage the provision of office facilities centrally in order to appropriately and safely accommodate federal tenants, promote a productive work environment and optimize the federal investments in the buildings.

Federal Facilities

To manage the investment and divestment of a diverse portfolio of federal facilities which are in the custody of the Minister.

Municipal Grants

To manage the payment of federal grants in lieu of municipal or provincial taxes.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Canada Museums Construction Corporation Inc.

To develop and construct the National Gallery of Canada and the Canadian Museum of Civilization, located within the National Capital Region, or any other national museum as the Governor in Council may direct from time to time, including acquisition, control, administration and disposal of the lands required.

Canada Lands Company (Le Vieux-Port de Montréal) Limited

To develop and promote the development of the Vieux-Port de Montréal lands by putting into place infrastructure, facilities and services

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

National Capital Commission

Objective

To make the Capital more representative of Canada and ensure that it is perceived as such by all Canadians, the National Capital Commission will use the Capital to communicate Canada to Canadians; make the Capital Canada's meeting place; and safeguard and preserve the Capital for future generations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Services Program				
...	30,150,000	...	...	30,150,000	1	Public Works Revolving Fund—Operating loss				
...	...	...	16,368,751	16,368,751		Transfer from TB Vote 5[1]				
...	30,150,000	...	16,368,751	46,518,751		Total—Vote 1	46,518,751	...	...	...
...	...	1	...	1	2c	Public Works Revolving Fund—To authorize the Minister to adjust the accounts of the Public Works Revolving Fund by (a) an amount of $31,260,334 representing expenditures incurred on behalf of other government departments, agencies and Crown corporations during the fiscal years 1981-82 to 1987-88 that cannot be recovered and by (b) an amount of $63,400,000 to offset operating losses of 1988-89 fiscal year	...	1	...	...
279,596,985	14,900,000	...	(14,900,000)	279,596,985	(S)	Public Works Revolving Fund				
...	...	...	30,460,734	30,460,734		An amount of $31,260,334 representing the write off of uncollectible accounts receivable as per Vote 2c				
...	...	...	63,400,000	63,400,000		An amount of $63,400,000 to offset operating losses of the 1988-89 fiscal year				
279,596,985	14,900,000	...	78,960,734	373,457,719		Total—Statutory—Public Works Revolving Fund (excluding net liabilities assumed by the Fund)	14,216,188	...	359,241,531	64,076,375
16,571,268	...	...	(2,143,980)	14,427,288		Net liabilities assumed by the Fund	...	...	14,427,288	...
296,168,253	45,050,000	1	93,185,505	434,403,759		Total—Public Works Revolving Fund	60,734,939	1	373,668,819	64,076,375
...	47,800	...	400	48,200	(S)	Minister of Public Works—Salary and motor car allowance	48,200	...	...	38,967
296,168,253	**45,097,800**	**1**	**93,185,905**	**434,451,959**		**Total Program—Budgetary**	**60,783,139**	**1**	**373,668,819**	**64,115,342**
						Real Property Program				
...	645,779,000	...	...	645,779,000	5	Operating expenditures				
...	...	11,000,000	...	11,000,000	5c	Transfer of $13,000,000 from Public Works Vote 10, and $11,000,000 from Public Works Vote 20				
...	...	...	13,000,000	13,000,000		Transfer from: Vote 10				
...	...	...	11,000,000	11,000,000		Vote 20				
...	645,779,000	11,000,000	24,000,000	680,779,000		Total—Vote 5	672,106,040	8,672,960	...	605,341,974
...	147,567,000	...	...	147,567,000	10	Capital expenditures				
...	...	...	(13,000,000)	(13,000,000)		Transfer to Vote 5				
...	147,567,000	...	(13,000,000)	134,567,000		Total—Vote 10	131,707,372	2,859,628	...	190,494,535

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	297,755,000	...	(13,617,730)	284,137,270	(S)	Grants to municipalities and other taxing authorities	284,137,270	...	...	293,554,020
...	180,000	...	(180,000)	...	(S)	Dry Dock Subsidy (Dry Docks Subsidies Act)	...	...	...	90,000
...	1,496,000	...	4	1,496,004	(S)	Contributions to employee benefit plans	1,496,004	...	...	1,555,000
...	...	...	2,322,353	2,322,353	(S)	Refunds of amounts credited to revenue in previous years	2,322,353	...	...	161,597
...	**1,092,777,000**	**11,000,000**	**(475,373)**	1,103,301,627		**Total Program—Budgetary**	1,091,769,039	**11,532,588**	...	**1,091,197,126**
						Crown Corporations Program				
...	28,414,000	...	...	28,414,000	15	Payments to Canada Museums Construction Corporation Inc.				
...	...	4,800,000	...	4,800,000	15c	Payments to Canada Museums Construction Corporation Inc.				
...	28,414,000	4,800,000	...	33,214,000		Total—Vote 15	33,214,000	...	...	67,959,000
...	30,130,000	...	...	30,130,000	20	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited				
...	...	...	(11,000,000)	(11,000,000)		Transfer to: Vote 5				
...	...	...	(3,648,998)	(3,648,998)		Vote 22				
...	30,130,000	...	(14,648,998)	15,481,002		Total—Vote 20	6,055,150	9,425,852	...	7,301,925
...	1	...	...	1	21	Payment guarantee by Harbourfront Corporation	...	1	...	...
...	...	1	...	1	22b	Payments to Harbourfront Corporation for capital expenditures—Transfer of $3,146,999 from Public Works Vote 20				
...	...	1	...	1	22c	Transfer of $501,999 from Public Works Vote 20				
...	...	...	3,648,998	3,648,998		Transfer from Vote 20				
...	...	2	3,648,998	3,649,000		Total—Vote 22	3,649,000	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	5,449,733
...	**58,544,001**	**4,800,002**	**(11,000,000)**	52,344,003		**Total Program—Budgetary**	**42,918,150**	**9,425,853**	...	**80,710,658**
296,168,253	**1,196,418,001**	**15,800,003**	**81,710,532**	1,590,097,589		**Total Department—Budgetary**	1,195,470,328	**20,958,442**	**373,668,819**	**1,236,023,126**

						Canada Mortgage and Housing Corporation				
...	1,800,392,000	...	...	1,800,392,000	25	Operating expenditures	1,735,079,069	65,312,931	...	1,596,439,527
...	...	1	...	1	26b	For the purposes of Section 101(b) of the Financial Administration Act, the Canada Mortgage and Housing Corporation is authorized to borrow money otherwise than from the Crown	...	1	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	522,841
...	1,800,392,000	1	...	1,800,392,001		Total budgetary	1,735,079,069	65,312,932	...	1,596,962,368
					(S)	(L) Loans or guarantees made by the Corporation pursuant to the Canada Mortgage and Housing Corporation Act, Section 21 and the National Housing Act, Section 24, are as follows:				
100,000,000	...	...	...	100,000,000		Section 19. Special Mortgage and Loan Purchase Fund. Limit $100,000,000 less the balance of the Fund. (Net)	...	...	100,000,000	...
286,000,000	...	...	...	286,000,000		Section 26(3). Advances for provincial and municipal urban redevelopment. Limit $351,000,000. (Gross)	...	...	286,000,000	...
249,500,000	...	...	...	249,500,000		Section 27.6(2). Advances for neighbourhood improvement. Limit $302,000,000. (Gross)	...	...	249,500,000	...
1,680,106,790	...	...	...	1,680,106,790		Section 34(a). Advances for direct loans under Parts II, IV.2, VI and VI.I and Section 59. Limit $14,500,000,000. (Gross)	18,000,000	...	1,662,106,790	21,100,000
38,500,000	...	...	...	38,500,000		Section 42(4). Advances for land acquisition for low rental housing. Limit $ 40,000,000. (Gross)	...	...	38,500,000	...
354,200,000	...	...	...	354,200,000		Section 53(3). Advances and reimbursements for water and sewerage projects. Limit $1,674,600,000. (Gross)	...	...	354,200,000	...
189,600,000	...	...	...	189,600,000		Section 56(2). Advances for rehabilitation of existing residential buildings. Limit $500,000,000. (Gross)	15,000,000	...	174,600,000	16,900,000
59,000,000	...	...	...	59,000,000		Section 77(2). Advances for proposal development in housing research and community development. Limit $75,000,000. (Gross)	...	...	59,000,000	...
913,900,000	...	...	...	913,900,000		Section 79(6). Advances and reimbursements for public housing joint projects. Limit $3,000,000,000. (Gross)	74,000,000	...	839,900,000	63,500,000
100,000,000	...	...	...	100,000,000		Section 84(7). Advances and reimbursements for federal-provincial new communities projects. Limit $100,000,000. (Gross)	...	...	100,000,000	...
111,000,000	...	...	...	111,000,000		Section 89(2). Advances and reimbursements for student housing projects. Limit $550,000,000. (Gross)	...	...	111,000,000	...
292,900,000	...	...	...	292,900,000		Section 92(8). Advances and reimbursements for unilateral rural and native housing in a designated area. Limit $400,000,000. (Gross)	33,500,000	...	259,400,000	46,400,000
60,000,000	...	...	...	60,000,000		Not in a designated area. Limit $60,000,000 (Gross)	...	...	60,000,000	...
						(Total of Sections 26(3) to 92(8) gross authorities is $21,552,600,000).				

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	(151,100,000)	...	151,100,000	...	(S)	(L) Advances under the National Housing Act	...	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,600,000
4,434,706,790	(151,100,000)	...	151,100,000	4,434,706,790		Total non-budgetary	140,500,000	...	4,294,206,790	151,500,000
						Total Program—				
...	**1,800,392,000**	**1**	...	1,800,392,001		**Budgetary**	1,735,079,069	**65,312,932**	...	**1,596,962,368**
4,434,706,790	**(151,100,000)**	...	**151,100,000**	4,434,706,790		**Non-budgetary**	140,500,000	...	**4,294,206,790**	**151,500,000**
						National Capital Commission				
...	55,081,000	...	...	55,081,000	30	Payment to the National Capital Commission for operating expenditures				
...	...	300,000	...	300,000	30c	Transfer of $2,343,000 from Public Works Vote 35				
...	...	...	2,343,000	2,343,000		Transfer from: Vote 35				
...	...	...	3,511,491	3,511,491		TB Vote 5[1]				
...	55,081,000	300,000	5,854,491	61,235,491		Total—Vote 30	61,235,491	...	...	52,843,697
...	22,352,000	...	...	22,352,000	35	Payment to the National Capital Commission for capital expenditures				
...	...	...	(2,343,000)	(2,343,000)		Transfer to Vote 30				
...	22,352,000	...	(2,343,000)	20,009,000		Total—Vote 35	19,509,000	500,000	...	26,491,000
...	13,400,000	...	...	13,400,000	40	Payment to the National Capital Commission for grants and contributions	13,400,000	...	...	11,977,000
...	**90,833,000**	**300,000**	3,511,491	94,644,491		**Total Program—Budgetary**	94,144,491	**500,000**	...	**91,311,697**
						Total Ministry—				
296,168,253	**3,087,643,801**	**16,100,004**	**85,222,023**	3,485,134,081		**Budgetary**	3,024,693,888	**86,771,374**	**373,668,819**	**2,924,297,191**
4,434,706,790	**(151,100,000)**	...	**151,100,000**	4,434,706,790		**Non-budgetary**	140,500,000	...	**4,294,206,790**	**151,500,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Services Program				
								Operating				
...	30,197,800	1	16,368,751	...	400	...	46,566,952	**Services Program**	46,566,951	1	...	...
279,596,985	1,486,996,000	...	...	(24,779,607)	78,960,734	(1,472,096,000)[1]	348,678,112	**Public Works Revolving Fund**	(10,563,419)	...	359,241,531	38,241,009
16,571,268	...	...	...	...	(2,143,980)	...	14,427,288	**Net liabilities assumed by the Fund**	...	...	14,427,288	...
...	(1,472,096,000)	...	...	...	...	1,472,096,000	...	**Revenue credited to the vote**	...	...	...	...
296,168,253	45,097,800	1	16,368,751	(24,779,607)	76,817,154	...	409,672,352	**Total—Operating**	36,003,532	1	373,668,819	38,241,009
								Transfer payments				
...	...	...	...	24,779,607	...	...	24,779,607	**Public Works Revolving Fund**	24,779,607	...	...	25,874,333
								Program Summary				
...	30,197,800	1	16,368,751	...	400	...	46,566,952	**Services Program**	46,566,951	1	...	...
279,596,985	14,900,000	...	...	...	78,960,734	...	373,457,719	**Public Works Revolving Fund**	14,216,188	...	359,241,531	64,115,342
16,571,268	...	...	...	...	(2,143,980)	...	14,427,288	**Net liabilities assumed by the Fund**	...	...	14,427,288	...
296,168,253	**45,097,800**	**1**	**16,368,751**	**...**	**76,817,154**	**...**	434,451,959	**Total Program—Budgetary**	60,783,139	**1**	**373,668,819**	**64,115,342**
								Real Property Program				
								Operating				
...	39,284,000	...	...	...	1,978,781	...	41,262,781	**Program coordination**	43,682,876	(2,420,095)	...	30,994,624
...	617,178,000	11,000,000	...	24,000,000	170,093	(154,633,000)	497,715,093	**Office facilities**	495,847,335	1,867,758	...	438,637,275
...	196,274,000	...	...	...	173,483	(54,288,000)	142,159,483	**Federal facilities**	133,624,519	8,534,964	...	133,612,355
...	3,118,000	...	...	...	...	...	3,118,000	**Municipal grants**	2,737,666	380,334	...	2,895,163
...	(208,921,000)	...	...	...	...	208,921,000	...	**Revenue credited to the vote**	...	...	...	...
...	646,933,000	11,000,000	...	24,000,000	2,322,357	...	684,255,357	**Total—Operating**	675,892,396	8,362,961	...	606,139,417

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	53,000	...	...	...	...	...	53,000	Program coordination	756,722	(703,722)	...	48,000
...	66,387,000	...	...	...	...	...	66,387,000	Office facilities	65,480,023	906,977	...	103,978,606
...	81,127,000	...	...	(13,000,000)	...	...	68,127,000	Federal facilities	65,470,628	2,656,372	...	86,467,929
...	147,567,000	...	...	(13,000,000)	...	...	134,567,000	Total—Capital	131,707,373	2,859,627	...	190,494,535
								Transfer payments				
...	42,000	...	...	...	...	...	42,000	Program coordination	32,000	10,000	...	42,000
...	480,000	...	...	...	(180,000)	...	300,000	Federal facilities	...	300,000	...	90,000
...	297,755,000	...	...	...	(13,617,730)	...	284,137,270	Municipal grants	284,137,270	...	...	293,554,020
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	877,154
...	298,277,000	...	...	...	(13,797,730)	...	284,479,270	Total—Transfer payments	284,169,270	310,000	...	294,563,174
								Program Summary				
...	39,379,000	...	...	...	1,978,781	...	41,357,781	Program coordination	44,471,598	(3,113,817)	...	31,084,624
...	528,932,000	11,000,000	...	24,000,000	170,093	...	564,102,093	Office facilities	561,327,358	2,774,735	...	542,615,881
...	223,593,000	...	...	(13,000,000)	(6,517)	...	210,586,483	Federal facilities	199,095,147	11,491,336	...	220,170,284
...	300,873,000	...	...	...	(13,617,730)	...	287,255,270	Municipal grants	286,874,936	380,334	...	296,449,183
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	877,154
...	**1,092,777,000**	**11,000,000**	...	**11,000,000**	**(11,475,373)**	...	**1,103,301,627**	**Total Program—Budgetary**	**1,091,769,039**	**11,532,588**	...	**1,091,197,126**
								Crown Corporations Program				
								Operating				
...	28,414,000	4,800,000	...	...	...	...	33,214,000	Canada Museums Construction Corporation Inc.	33,214,000	...	...	67,959,000
...	30,130,000	...	...	(14,648,998)	...	...	15,481,002	Canada Lands Company (Le Vieux-Port de Montréal) Limited	6,055,150	9,425,852	...	7,301,925
...	1	...	...	...	...	...	1	Payment guarantee by Harbourfront Corporation	...	1	...	...
...	...	2	...	3,648,998	...	...	3,649,000	Payments made to Harbourfront Corporation	3,649,000	...	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	5,449,733
...	**58,544,001**	**4,800,002**	...	**(11,000,000)**	...	...	**52,344,003**	**Total Program—Budgetary**	**42,918,150**	**9,425,853**	...	**80,710,658**
296,168,253	**1,196,418,801**	**15,800,003**	**16,368,751**	...	**65,341,781**	...	**1,590,097,589**	**Total Department—Budgetary**	**1,195,470,328**	**20,958,442**	**373,668,819**	**1,236,023,126**

								Canada Mortgage and Housing Corporation				
...	1,800,392,000	1	...	...	...	...	1,800,392,001	Operating	1,735,079,069	65,312,932	...	1,596,962,368
4,434,706,790	(151,100,000)	...	...	...	151,100,000	...	4,434,706,790	Non-budgetary	140,500,000	...	4,294,206,790	151,500,000
								Total Program—				
...	**1,800,392,000**	**1**	**...**	**...**	**...**	**...**	**1,800,392,001**	**Budgetary**	**1,735,079,069**	**65,312,932**	**...**	**1,596,962,368**
4,434,706,790	**(151,100,000)**	**...**	**...**	**...**	**151,100,000**	**...**	**4,434,706,790**	**Non-budgetary**	**140,500,000**	**...**	**4,294,206,790**	**151,500,000**
								National Capital Commission				
...	90,833,000	300,000	3,511,491	...	...	...	94,644,491	Operating	94,144,491	500,000	...	91,311,697
...	**90,833,000**	**300,000**	**3,511,491**	**...**	**...**	**...**	**94,644,491**	**Total Program—Budgetary**	**94,144,491**	**500,000**	**...**	**91,311,697**
								Total Ministry—				
296,168,203	**3,087,643,001**	**16,100,004**	**19,080,242**	**...**	**65,341,781**	**...**	**3,485,134,081**	**Budgetary**	**3,024,693,888**	**86,771,374**	**373,668,819**	**2,924,297,191**
4,434,706,790	**(151,100,000)**	**...**	**...**	**...**	**151,100,000**	**...**	**4,434,706,790**	**Non-budgetary**	**140,500,000**	**...**	**4,294,206,790**	**151,500,000**

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(1) Due to the nature of the operations of the Public Works Revolving Fund, details by activity are not made available.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Services Program				
							Grants				
							Realty services				
...	...	...	...	23,939,004	...	23,939,004	**Grants in lieu of property taxes, paid on behalf of Canada Post Corporation**	23,939,004	...	...	25,301,442
...	...	...	...	23,939,004	...	23,939,004	**Total—Grants**	23,939,004	...	...	25,301,442
							Contributions				
							Realty services				
...	...	...	...	225,000	...	225,000	**Contributions to provincial agencies**	225,000	...	...	...
							Architectural and engineering services				
...	...	...	...	615,603	...	615,603	**Marine remedial works paid on behalf of departmental clients**	615,603	...	...	572,891
...	...	...	...	840,603	...	840,603	**Total—Contributions**	840,603	...	...	572,891
							Program Summary by Activity				
...	...	...	...	24,164,004	...	24,164,004	**Realty services**	24,164,004	...	...	25,301,442
...	...	...	...	615,603	...	615,603	**Architectural and engineering services**	615,603	...	...	572,891
...	...	...	...	24,779,607	...	24,779,607	**Total Program**	24,779,607	...	...	25,874,333
							Real Property Program				
							Grants				
							Federal facilities				
...	180,000	...	...	...	(180,000)	...	**(S) Dry dock subsidy to Canadian Vickers, Montreal**	...	...	...	90,000
							Municipal grants				
...	297,755,000	...	...	...	(13,617,730)	284,137,270	**(S) Grants to municipalities and other taxing authorities**	284,137,270	...	...	293,554,020
...	297,935,000	...	...	...	(13,797,730)	284,137,270	**Total—Grants**	284,137,270	...	...	293,644,020
							Contributions				
							Program coordination				
...	12,000	...	...	...	...	12,000	**Canadian Standards Association**	12,000	...	...	12,000
...	30,000	...	...	...	...	30,000	**Construction Management Development Institute**	20,000	10,000	...	30,000
...	42,000	...	...	...	...	42,000		32,000	10,000	...	42,000

							Federal facilities				
...	300,000	...	...	...	...	300,000	Contribution to the City of Trois-Rivières for the redevelopment of the Old Port area	...	300,000	...	...
							Federal land development and management				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	807,154
							Design, construction and realty technology				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	70,000
...	**342,000**	...	...	...	...	**342,000**	**Total—Contributions**	**32,000**	**310,000**	...	**919,154**
							Program Summary by Activity				
...	42,000	...	...	...	...	42,000	Program coordination	32,000	10,000	...	42,000
...	480,000	...	...	...	(180,000)	300,000	Federal facilities	...	300,000	...	90,000
...	297,755,000	...	...	...	(13,617,730)	284,137,270	Municipal grants	284,137,270	...	...	293,554,020
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	877,154
...	**298,277,000**	...	...	...	**(13,797,730)**	**284,479,270**	**Total Program**	**284,169,270**	**310,000**	...	**294,563,174**
...	**298,277,000**	...	...	**24,779,607**	**(13,797,730)**	**309,258,877**	**Total Department**	**308,948,877**	**310,000**	...	**320,437,507**
...	**298,277,000**	...	...	**24,779,607**	**(13,797,730)**	**309,258,877**	**Total Ministry**	**308,948,877**	**310,000**	...	**320,437,507**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Services Program			
Budgetary (respendable revenues)			
Realty services	610,772,000	939,874,415	909,402,683
Architectural and engineering services	843,224,000	1,050,772,139	903,465,274
Corporate and administrative services	18,100,000	64,618,751	13,300,000
Total Program—Budgetary	1,472,096,000	2,055,265,305	1,826,167,957
Real Property Program			
Budgetary (respendable revenues)			
Office facilities	154,633,000	179,013,783	172,284,024
Federal facilities	54,288,000	66,653,454	46,401,020
Total Program—Budgetary	208,921,000	245,667,237	218,685,044
Total Department—Budgetary	1,681,017,000	2,300,932,542	2,044,853,001
Total Ministry—Budgetary	1,681,017,000	2,300,932,542	2,044,853,001

Revenue

	Current year	Previous year
	$	$
Department		
Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	1,915,116
Adjustments to Payables at Year End (PAYE)	...	1,527,899
	...	3,443,015
Services and service fees—		
Services under the Access to Information Act	...	460
Services fees credited to the Consolidated Revenue Fund	320,143	13,412,660
	320,143	13,413,120
Other non-tax revenue	...	6
Total Program	320,143	16,856,141
Real Property Program		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
National Sea Products Ltd	9,257	9,782
Other accounts—		
Electrical Reduction Co. Ltd	62,714	73,248
Canada Lands Company Ltd (Le Vieux-Port de Québec)	...	5,407
Viking Rideau Corporation	106,619	...
Rental income from properties—		
Residential buildings	37,443	4,381,607
Office and administrative buildings	218,865	1,168,552
Other rentals	529,142	610,291
	964,040	6,248,887
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	2,340,006	3,853,963
Adjustments to Payables at Year End (PAYE)	(5,231,245)	(3,215,582)
	(2,891,239)	638,381
Privileges, licences and permits—		
Earnings on dry docks	2,242,585	459,723
New Westminster River Railway Bridge	2,978,744	3,649,702
	5,221,329	4,109,425
Services and service fees—		
Earnings on dry docks	12,734	1,666,165
Services fees credited to the Consolidated Revenue Fund	125	678
	12,859	1,666,843

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	1	136,593
Sale of real estate	10,321,614	36,465,350
Sale of energy	116,343	344,654
	10,437,958	36,946,597
Other non-tax revenue	28,871,350	19,050,841
Total Program	**42,616,297**	**68,660,974**
Crown Corporations Program		
Non-Tax Revenue—		
Return on investments—[1]		
Other accounts—		
Rental income from properties—		
Office and administrative buildings	...	444,962
Proceeds from sales—		
Sales of real estate	1,429,789	5,920,447
Other non-tax revenue	475,965	440,075
Total Program	**1,905,754**	**6,805,484**
Total Department	**44,842,194**	**92,322,599**
Canada Mortgage and Housing Corporation		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation—		
Interest	788,515,026	806,295,042
Transfer of profit	33,943,387	38,873,510
	822,458,413	845,168,552

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Urban renewal recoveries	213,601	...
Sundry	3,712,470	...
Adjustments to Payables at Year End (PAYE)	29,611,499	29,861,576
	33,537,570	29,861,576
Proceeds from sales	45,610	58,134
Other non-tax revenue—		
Sundry	20,922,394	18,752,802
Urban renewal recoveries	...	642,669
	20,922,394	19,395,471
Total Program	**876,963,987**	**894,483,733**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	823,422,453	**851,862,401**
Refunds of previous years' expenditure	30,646,331	**33,942,972**
Privileges, licences and permits	5,221,329	**4,109,425**
Services and service fees	333,002	**15,079,963**
Proceeds from sales	11,913,357	**42,925,178**
Other non-tax revenue	50,269,709	**38,886,393**
Total Ministry	**921,806,181**	**986,806,332**

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(1) Interest unless otherwise indicated.

SECTION 24

1989-90
PUBLIC ACCOUNTS

Secretary of State

Department
Canadian Centre for Management Development
Ministry of State (Multiculturalism and Citizenship)
Public Service Commission
Social Sciences and Humanities Research Council

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Department

Objective

To enhance among Canadians a sense of belonging to the country by promoting the use and understanding of the traditions and heritage of Canada and by increasing opportunities for participating fully in either official language in the educational, economic and social aspects of life in Canada.

Activity Description

Official Languages—Education

Financial assistance to the provinces and territories to provide anglophones in Quebec and francophones in other provinces and the territories with the opportunity to educate their children in their own language at all levels of the educational system and to benefit from contact with their culture, and to provide all Canadians who wish to do so with the possibility of learning one of the two official languages as a second language and to learn about the culture of that language, including teacher training and upgrading, student bursaries for study at the post-secondary level, for summer language courses and for official language minotor positions, and bursaries awarded from the Queen Elizabeth Silver Jubilee Endowment Fund; to institutions, and associations for the collection and dissemination of information on the official languages in education and for the development of methods for teaching the official languages.

Official Languages—Promotion

To foster their development, provision of financial and technical assistance to official-language organizations and institutions, for the establishment of community radio, for the establishment of services at the provincial and territorial levels and for the administration of justice in the two official languages. To foster the recognition of official languages, provision of financial and technical assistance to voluntary-sector organizations for activities aimed at increasing awareness of the advantages of linguistic duality or to expand their services in the two official languages. For those objectives, encourage also federal interdepartmental co-ordination relating to official languages.

Translation

Provision of translation, interpretation and terminology services in all languages, including sign language, to Parliament, the Cabinet, the Public Service and the judiciary, and to all agencies created by Parliament or the Governor in Council.

Education Support

Coordination and development of federal Government policies and programs in the field of education; consultations and joint activities with the provinces on matters of common interest related to post-secondary education; administration of post-secondary education payments to the provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act; administration of the Canada Student Loans Act; provision of financial assistance for the development, the promotion and the dissemination of Canadian studies learning materials; cooperation with the Department of External Affairs in ensuring the effectiveness of Canada's participation in international educational forums and activities.

Citizenship Development

Provision of financial and technical support to individuals, non-governmental organizations, voluntary organizations, public and private institutions for the purpose of enabling Canadians to realize their full potential for individual and collective action in addressing their needs and aspirations; promotion and coordination, at the federal level as well as with institutions and the private sector, on specific issues to stimulate changes in attitudes and reduce discriminatory barriers which impede full participation.

State Ceremonial and Canadian Identity

Promotion of knowledge and understanding of Canada, its culture, history and traditions; promotion of participation by Canadians in events of national significance such as the Canada Day celebrations; organization of royal visits and administration of responsibilities related to the Crown and to state protocol.

Regional Operations

Management of social development , translation and citizenship registration activities in all regions of the country, giving particular attention to the specific needs of each region; representation of regional interests to private and public agencies; representation of interest in the regions for the Departments of Secretary of State and Multiculturalism and Citizenship; management of a national network of regional offices, including regional Citizenship courts.

Administration

Provision of executive direction for the Departments of the Secretary of State and Multiculturalism and Citizenship; coordination of policy development and research; development and implementation of management policies and systems and provision of services in the areas of planning, communications, finance, administration, corporate support, personnel, legal services, program evaluation and internal audit.

Canadian Centre for Management Development

Objective

To assist managers to develop the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal Government; to assist managers to understand the policies, operation, organization and dynamics of the federal Government, and its traditions; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description

Management Orientation, Development and Assessment

Includes the provision of mandatory orientation courses; the educational component of the Career Assignment Program; the delivery of optional management development courses and an advance management course; management issues and seminar programs; the development of case studies and publication of Best Management Practices in support of all courses; the development of a voluntary management assessment program; and internal counselling and stress management services available to all senior managers.

Management Research, Fellowships, Grants and Contributions

Includes the conduct and publication of management research projects on major management issues; a fellowships program for senior public service and private sector officials and academics; the determination of grants and contributions to a variety of management organizations and associations which are engaged in activities related to the mandate of the Centre.

Administration and Operations

Includes the Office of the Principal and Deputy Principal, who establish the overall policy direction and orientation of the Canadian Centre for Management Development; the provision of strategic planning, professional and technical services, including the publication of the annual report; the delivery of specialized services to the Centre in communications and marketing, personnel, finance, administration, EDP, and corporate management systems, evaluation and audit.

Ministry of State (Multiculturalism and Citizenship)

Objective

To strengthen the solidarity of the Canadian people by enabling all Canadians to participate fully and without discrimination in defining and building the nation's future.

Activity Description

Multiculturalism and Citizenship

The Multiculturalism and Citizenship Program is divided into seven basic components to achieve its objective:

- Multiculturalism
- Citizenship Registration and Promotion
- Literacy
- Voluntary Action
- Human Rights
- Regional Operations
- Administration.

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing Programs

The Staffing Programs activity encompasses activities in support of delegated and non-delegated staffing, including policy development, resourcing of the Management Category, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities and services in support of recruitment and promotion. This activity also encompasses the delivery of employment equity programs, special development programs in support of the Management Category and co-ordination of parts of the Official Languages Program for which the PSC is responsible.

Audit

The Audit activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the Public Service Employment Act and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission.

Appeals and Investigations

The Appeals and Investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the Public Service Employment Act and Regulations in such matters as appointment, demotion and release. In addition, complaints of alleged irregularities in staffing processes and matters of personal harassment in the workplace are investigated. Training, advice and assistance are provided to departments, unions and other interested individuals.

Training Programs

The Training Programs activity encompasses two sub-activities: The Language Training sub-activity provides language training in both official languages and related language training service, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service, and occasionally those of outside clients. It provides second language courses designed to meet the job-related linguistic requirements of departments and a range of advisory, informational and co-ordinating services related to language training.

The Staff Development and Training sub-activity provides supervisory and professional and some managerial and executive training and training services to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training requirements of departments and a range of advisory, informational and co-ordinating services related to training.

Administration

The Administration activity includes the activities of the Chairman and Commissioners, corporate policy and strategic planning, management systems and policies, internal audit and program evaluation and financial, personnel and other administrative and support services for the Commission.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and Scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	185,648,000	...	...	185,648,000	1	Operating expenditures				
...	...	1,076,000	...	1,076,000	1c	Operating expenditures				
...	...	...	2,694,043	2,694,043		Transfer from TB Vote 5[1]				
...	185,648,000	1,076,000	2,694,043	189,418,043		Total—Vote 1	185,598,891	3,819,152	...	252,477,541
...	372,127,500	...	...	372,127,500	5	Grants and contributions				
...	...	641,000	...	641,000	5c	Grants listed in the Estimates				
...	372,127,500	641,000	...	372,768,500		Total—Vote 5	372,722,368	46,132	...	436,648,837
...	47,800	...	400	48,200	(S)	Secretary of State—Salary and motor car allowance	48,200	...	...	46,950
...	2,271,000,000	(101,000,000)	(3,921,197)	2,166,078,803	(S)	Post-secondary education payments to provinces (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	2,166,078,803	...	...	2,227,452,750
...	411,000,000	...	(2,996,936)	408,003,064	(S)	Interest payments, liabilities under the Canada Student Loans Act	408,003,064	...	...	387,234,397
...	758,000	...	46,278	804,278	(S)	Salaries of the Lieutenant-Governors (Salaries Act)	804,278	...	...	768,461
...	150,000	...	45,240	195,240	(S)	Payments under Lieutenant-Governors Superannuation Act	195,240	...	...	176,205
...	60,000	...	8,852	68,852	(S)	Supplementary retirement benefits—Former Lieutenant-Governors	68,852	...	...	61,248
...	17,550,000	...	(302,000)	17,248,000	(S)	Contributions to employee benefit plans	17,248,000	...	...	18,793,000
...	**3,258,341,300**	**(99,283,000)**	**(4,425,320)**	**3,154,632,980**		**Total Department—Budgetary**	**3,150,767,696**	**3,865,284**	**...**	**3,323,659,389**
						Canadian Centre for Management Development				
...	9,206,000	...	...	9,206,000	10	Program expenditures	9,193,585	12,415	...	1,575,032
...	758,000	...	...	758,000	(S)	Contributions to employee benefit plans	758,000	...	...	...
...	**9,964,000**	**...**	**...**	**9,964,000**		**Total Program—Budgetary**	**9,951,585**	**12,415**	**...**	**1,575,032**
						Ministry of State (Multiculturalism and Citizenship)				
...	193,706,000	...	...	193,706,000	15	Operating expenditures				
...	...	84,000,000	...	84,000,000	15b	Operating expenditures				
...	...	9,500,000	...	9,500,000	15c	Transfer of $1,050,000 from Secretary of State Vote 20				
...	...	...	1,050,000	1,050,000		Transfer from: Vote 20				
...	...	...	201,900	201,900		TB Vote 5[1]				
...	193,706,000	93,500,000	1,251,900	288,457,900		Total—Vote 15	288,118,229	339,671	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	81,080,000	...	...	81,080,000	20	Grants and contributions				
...	...	1	...	1	20b	Grants listed in the Estimates				
...	...	...	(1,050,000)	(1,050,000)		Transfer to Vote 15				
...	81,080,000	1	(1,050,000)	80,030,001		Total—Vote 20	79,778,356	251,645	...	...
...	1,676,000	...	...	1,676,000	(S)	Contributions to employee benefit plans	1,676,000	...	...	...
...	**276,462,000**	**93,500,001**	**201,900**	**370,163,901**		**Total Program—Budgetary**	**369,572,585**	**591,316**	**...**	**...**
						Public Service Commission				
...	118,316,000	...	...	118,316,000	25	Program expenditures				
...	...	1,398,624	...	1,398,624	25c	Program expenditures				
...	...	...	4,085,155	4,085,155		Transfer from TB Vote 5[1]				
...	118,316,000	1,398,624	4,085,155	123,799,779		Total—Vote 25	120,519,812	3,279,967	...	114,942,561
...	14,453,000	...	...	14,453,000	(S)	Contributions to employee benefit plans	14,453,000	...	...	14,938,000
7,477,418	(126,000)	...	126,000	7,477,418	(S)	Staff Development and Training Revolving Fund	1,257,267	...	6,220,151	742,378
7,477,418	**132,643,000**	**1,398,624**	**4,211,155**	**145,730,197**		**Total Program—Budgetary**	**136,230,079**	**3,279,967**	**6,220,151**	**130,622,939**
						Social Sciences and Humanities Research Council				
...	5,702,000	...	...	5,702,000	30	Operating expenditures				
...	...	51,500	...	51,500	30c	Transfer of $415,000 from Secretary of State Vote 35				
...	...	...	415,000	415,000		Transfer from: Vote 35				
...	...	...	283,000	283,000		TB Vote 5[1]				
...	5,702,000	51,500	698,000	6,451,500		Total—Vote 30	6,419,915	31,585	...	5,675,632
...	74,995,000	...	...	74,995,000	35	Grants				
...	...	...	(415,000)	(415,000)		Transfer to Vote 30				
...	74,995,000	...	(415,000)	74,580,000		Total—Vote 35	74,580,000	...	...	69,260,000
...	600,000	...	...	600,000	(S)	Contributions to employee benefit plans	600,000	...	...	590,000
...	**81,297,000**	**51,500**	**283,000**	**81,631,500**		**Total Program—Budgetary**	**81,599,915**	**31,585**	**...**	**75,525,632**
7,477,418	**3,758,707,300**	**(4,332,875)**	**270,735**	**3,762,122,578**		**Total Ministry—Budgetary**	**3,748,121,860**	**7,780,567**	**6,220,151**	**3,531,382,992[2]**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

[2] During the year, Advisory Council on the Status of Women, $3,238,745 and Status of Women—Office of the Co-ordinator, $3,155,459 have been transferred to Employment and Immigration. Therefore, the previous year's expenditure has been restated by $6,394,204.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,566,000	...	...	41,535	(3,020)	...	1,604,515	Official languages—Education	1,507,043	97,472	...	1,522,677
...	2,525,000	...	...	(100,481)	(3,020)	...	2,421,499	Official languages—Promotion	2,708,866	(287,367)	...	1,976,506
...	104,256,000	647,000	...	(2,229,111)	(157,040)	...	102,516,849	Translation	95,318,792	7,198,057	...	89,336,988
...	13,008,000	...	...	198,350	(12,080)	...	13,194,270	Education support	12,848,626	345,644	...	10,974,851
...	9,935,000	(141,000)	...	(657,682)	(15,100)	...	9,121,218	Citizenship development	8,698,611	422,607	...	9,612,327
	10,009,000	570,000	...	114,199	51,431	...	10,744,630	State ceremonial and Canadian identity	11,187,206	(442,576)	...	12,217,403
...	30,125,000	...	594,043	1,323,563	(60,400)	...	31,982,206	Regional operations	31,396,542	585,664	...	28,135,404
...	31,481,800	...	2,100,000	1,309,627	(47,920)	...	34,843,507	Administration	32,157,721	2,685,786	...	29,970,187
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	82,985,347
...	202,905,800	1,076,000	2,694,043	...	(247,149)	...	206,428,694	Total—Operating	195,823,407	10,605,287	...	266,731,690
								Capital				
...	2,000	...	...	...	...	...	2,000	Official languages—Education	68,302	(66,302)	...	52,193
...	12,000	...	...	...	...	...	12,000	Official languages—Promotion	39,794	(27,794)	...	126,201
...	979,000	...	...	...	...	...	979,000	Translation	4,876,843	(3,897,843)	...	1,569,171
...	9,000	...	...	...	...	...	9,000	Education support	495,274	(486,274)	...	211,929
...	17,000	...	...	...	...	...	17,000	Citizenship development	364,084	(347,084)	...	339,771
...	...	...	...	...	...	...	...	State ceremonial and Canadian identity	63,884	(63,884)	...	122,200
...	23,000	...	...	...	...	...	23,000	Regional operations	486,561	(46[illegible]61)	...	348,290
...	56,000	...	...	...	...	...	56,000	Administration	1,489,393	(1,433,393)	...	1,654,466
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	937,841
...	1,098,000	...	...	...	...	...	1,098,000	Total—Capital	7,884,135	(6,786,135)	...	5,362,062
								Transfer payments				
...	245,739,000	...	...	337,221	...	...	246,076,221	Official languages—Education	246,076,220	1	...	236,096,534
...	43,790,000	...	...	(1,115,931)	...	...	42,674,069	Official languages—Promotion	42,667,951	6,118	...	41,967,160
...	2,683,500,000	(101,000,000)	...	130,000	(6,918,133)	...	2,575,711,867	Education support	2,575,708,419	3,448	...	2,616,369,286
...	78,335,500	641,000	...	894,960	...	...	79,871,460	Citizenship development	79,840,157	31,303	...	98,815,966
...	2,973,000	...	...	(246,250)	45,919	...	2,772,669	State ceremonial and Canadian identity	2,767,407	5,262	...	2,930,140
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	55,386,551
...	3,054,337,500	(100,359,000)	...	...	(6,872,214)	...	2,947,106,286	Total—Transfer payments	2,947,060,154	46,132	...	3,051,565,637

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	247,307,000	...	...	378,756	(3,020)	...	247,682,736	Official languages—Education	247,651,565	31,171		237,671,404
...	46,327,000	...	...	(1,216,412)	(3,020)	...	45,107,568	Official languages—Promotion	45,416,611	(309,043)		44,069,867
...	105,235,000	647,000	...	(2,229,111)	(157,040)	...	103,495,849	Translation	100,195,635	3,300,214		90,906,159
...	2,696,517,000	(101,000,000)	...	328,350	(6,930,213)	...	2,588,915,137	Education support	2,589,052,319	(137,182)		2,627,556,066
...	88,287,500	500,000	...	237,278	(15,100)	...	89,009,678	Citizenship development	88,902,852	106,826		108,768,064
...	12,982,000	570,000	...	(132,051)	97,350	...	13,517,299	State ceremonial and Canadian identity	14,018,497	(501,198)	...	15,269,743
...	30,148,000	...	594,043	1,323,563	(60,400)	...	32,005,206	Regional operations	31,883,103	122,103	...	28,483,694
...	31,537,800	...	2,100,000	1,309,627	(47,920)	...	34,899,507	Administration	33,647,114	1,252,393	...	31,624,653
...	...	...	...	...	...	...	...	Activities not required for the current year		...	...	139,309,739
...	**3,258,341,300**	**(99,283,000)**	**2,694,043**	...	**(7,119,363)**	...	3,154,632,980	**Total Department—Budgetary**	3,150,767,696	**3,865,284**	...	**3,323,659,389**
								Canadian Centre for Management Development				
								Operating				
...	3,944,000	...	...	...	...	...	3,944,000	Management orientation, development and assessment	3,425,026	518,974	...	...
...	458,000	...	...	...	...	...	458,000	Management research, fellowships, grants and contributions	374,138	83,862	...	...
...	4,012,000	...	...	...	...	...	4,012,000	Administration and operations	4,905,798	(893,798)	...	1,140,323
...	8,414,000	...	...	...	...	...	8,414,000	Total—Operating	8,704,962	(290,962)	...	1,140,323
								Capital				
...	1,300,000	...	...	...	...	...	1,300,000	Administration and operations	1,096,623	203,377	...	434,709
								Transfer payments				
...	250,000	...	...	...	...	...	250,000	Management research, fellowships, grants and contributions	150,000	100,000	...	...
								Program Summary				
...	3,944,000	...	...	...	...	...	3,944,000	Management orientation, development and assessment	3,425,026	518,974	...	...
...	708,000	...	...	...	...	...	708,000	Management research, fellowships, grants and contributions	524,138	183,862	...	...
...	5,312,000	...	...	...	...	...	5,312,000	Administration and operations	6,002,421	(690,421)	...	1,575,032
...	**9,964,000**	...	...	...	...	...	**9,964,000**	**Total Program—Budgetary**	**9,951,585**	**12,415**	...	**1,575,032**

								Ministry of State (Multiculturalism and Citizenship)				
...	195,350,000	93,500,000	201,900	1,050,000	...	...	290,101,900	Operating	289,102,815	999,085	...	...
...	32,000	...	...	...	...	...	32,000	Capital	691,414	(659,414)	...	...
...	81,080,000	1	...	(1,050,000)	...	...	80,030,001	Transfer payments	79,778,356	251,645	...	...
...	**276,462,000**	**93,500,001**	**201,900**	**...**	**...**	**...**	**370,163,901**	**Total Program—Budgetary**	**369,572,585**	**591,316**	**...**	**...**
								Public Service Commission				
								Operating				
...	60,459,000	1,310,000	1,801,962	479,624	...	...	64,050,586	Staffing programs	57,372,915	6,677,671	...	52,999,009
...	2,972,000	...	96,410	...	...	...	3,068,410	Audit	2,910,250	158,160	...	2,013,256
...	4,708,000	...	157,687	...	...	...	4,865,687	Appeals and investigations	4,789,055	76,632	...	4,781,062
7,477,418	46,829,000	88,624	1,152,014	(967,372)	426,000	(10,890,000)	44,115,684	Training programs	37,557,030	338,503	6,220,151	39,426,975
...	27,767,000	...	877,082	...	...	...	28,644,082	Administration	30,489,271	(1,845,189)	...	28,563,918
...	(10,890,000)	...	...	...	...	10,890,000	...	Revenue credited to the vote	...	...	...	...
7,477,418	131,845,000	1,398,624	4,085,155	(487,748)	426,000	...	144,744,449	Total—Operating	133,118,521	5,405,777	6,220,151	127,784,220
								Capital				
...	107,000	...	...	...	...	...	107,000	Staffing programs	759,246	(652,246)	...	622,992
...	4,000	...	...	...	...	...	4,000	Audit	136,381	(132,381)	...	98,304
...	9,000	...	...	...	...	...	9,000	Appeals and investigations	104,023	(95,023)	...	40,616
...	550,000	...	...	487,748	(300,000)	...	737,748	Training programs	1,293,342	(555,594)	...	1,214,778
...	128,000	...	...	...	...	...	128,000	Administration	818,566	(690,566)	...	862,029
...	798,000	...	...	487,748	(300,000)	...	985,748	Total—Capital	3,111,558	(2,125,810)	...	2,838,719
								Program Summary				
...	60,566,000	1,310,000	1,801,962	479,624	...	...	64,157,586	Staffing programs	58,132,161	6,025,425	...	53,622,001
...	2,976,000	...	96,410	...	...	...	3,072,410	Audit	3,046,631	25,779	...	2,111,560
...	4,717,000	...	157,687	...	...	...	4,874,687	Appeals and investigations	4,893,078	(18,391)	...	4,821,678
7,477,418	36,489,000	88,624	1,152,014	(479,624)	126,000	...	44,853,432	Training programs	38,850,372	(217,091)	6,220,151	40,641,753
...	27,895,000	...	877,082	...	...	...	28,772,082	Administration	31,307,837	(2,535,755)	...	29,425,947
7,477,418	**132,643,000**	**1,398,624**	**4,085,155**	**...**	**126,000**	**...**	**145,730,197**	**Total Program—Budgetary**	**136,230,079**	**3,279,967**	**6,220,151**	**130,622,939**
								Social Sciences and Humanities Research Council				
								Operating				
...	6,271,000	51,500	283,000	415,000	...	...	7,020,500	Administration	6,988,915	31,585	...	6,032,638
								Capital				
...	31,000	...	...	...	...	...	31,000	Administration	31,000	...	...	232,994
								Transfer payments				
...	74,995,000	...	...	(415,000)	...	...	74,580,000	Grants and scholarships	74,580,000	...	...	69,260,000
								Program Summary				
...	74,995,000	...	...	(415,000)	...	...	74,580,000	Grants and scholarships	74,580,000	...	...	69,260,000
...	6,302,000	51,500	283,000	415,000	...	...	7,051,500	Administration	7,019,915	31,585	...	6,265,632
...	**81,297,000**	**51,500**	**283,000**	**...**	**...**	**...**	**81,631,500**	**Total Program—Budgetary**	**81,599,915**	**31,585**	**...**	**75,525,632**
7,477,418	**3,758,707,300**	**(4,332,875)**	**7,264,098**	**...**	**(6,993,363)**	**...**	**3,762,122,578**	**Total Ministry—Budgetary**	**3,748,121,860**	**7,780,567**	**6,220,151**	**3,531,382,992**(1)

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(1) During the year, Advisory Council on the Status of Women, $3,238,745 and Status of Women—Office of the Co-ordinator, $3,155,459 have been transferred to Employment and Immigration. Therefore, the previous year's expenditure has been restated by $6,394,204.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Official languages—Promotion				
...	33,219,000	...	...	(5,497,546)	...	27,721,454	Grants to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages	27,716,446	5,008	...	28,241,265
							Education support				
...	865,000	...	...	(1,407)	...	863,593	Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	861,112	2,481	...	615,006
							Citizenship development				
...	20,913,000	...	...	(1,600,808)	...	19,312,192	Grants to voluntary organizations, Canadian institutions, individuals, the private sector and other levels of government for the purpose of furthering participation in Canadian society	19,303,560	8,632	...	...
...	27,817,500	...	...	(4,697,891)	...	23,119,609	Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers	23,098,970	20,639	...	24,615,319
...	...	641,000	...	359,000	...	1,000,000	Grant to the University of British Columbia for the establishment of a disability centre	1,000,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	36,973,206
...	48,730,500	641,000	...	(5,939,699)	...	43,431,801		43,402,530	29,271	...	61,588,525
							Multiculturalism				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	28,455,690

							State ceremonial and Canadian identity				
							Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	30,000	...	...	...	...	30,000	Newfoundland	30,000	...	...	30,000
...	18,000	...	...	...	...	18,000	Prince Edward Island	18,000	...	...	18,000
...	20,000	...	...	...	...	20,000	Nova Scotia	20,000	...	...	20,000
...	20,000	...	...	...	...	20,000	New Brunswick	20,000	...	...	20,000
...	30,000	...	...	...	...	30,000	Quebec	30,000	...	...	30,000
...	30,000	...	...	...	...	30,000	Ontario	30,000	...	...	30,000
...	25,000	...	...	...	...	25,000	Manitoba	25,000	...	...	25,000
...	25,000	...	...	...	...	25,000	Saskatchewan	25,000	...	...	25,000
...	25,000	...	...	...	...	25,000	Alberta	25,000	...	...	25,000
...	30,000	...	...	...	...	30,000	British Columbia	30,000	...	...	30,000
...	2,490,000	...	...	(239,250)	...	2,250,750	Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage	2,245,488	5,262	...	2,327,987
...	150,000	...	...	...	45,240	195,240	(S) Payments under Lieutenant-Governors Superannuation Act	195,240	...	...	176,205
...	60,000	...	...	...	679	60,679	(S) Supplementary retirement benefits—Former Lieutenant-Governors	60,679	...	...	53,448
...	2,953,000	...	...	(239,250)	45,919	2,759,669		2,754,407	5,262	...	2,810,640
							Human rights				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	548,285
...	**85,767,500**	**641,000**	...	**(11,677,902)**	**45,919**	**74,776,517**	**Total—Grants**	**74,734,495**	**42,022**	...	**122,259,411**
							Contributions				
							Official languages—Education				
...	243,202,000	...	...	(145,511)	...	243,056,489	Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	243,056,489	...	...	233,733,114
...	1,689,000	...	...	369,022	...	2,058,022	Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	2,058,022	...	...	1,549,634
...	848,000	...	...	113,710	...	961,710	Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education	961,709	1	...	813,786
...	245,739,000	...	...	337,221	...	246,076,221		246,076,220	1	...	236,096,534

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Official languages—Promotion				
...	10,571,000	...	...	4,381,615	...	14,952,615	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages	14,951,505	1,110	...	13,725,895
							Education support				
...	2,271,000,000	(101,000,000)	...	...	(3,921,197)	2,166,078,803	(S) Post-secondary education payments to the provinces pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	2,166,078,803	...	...	2,227,452,750
...	411,000,000	...	...	...	(2,996,936)	408,003,064	(S) The provision of funds for interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act	408,003,064	...	...	387,234,397
...	635,000	...	...	131,407	...	766,407	Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	765,440	967	...	1,067,133
...	2,682,635,000	(101,000,000)	...	131,407	(6,918,133)	2,574,848,274		2,574,847,307	967	...	2,615,754,280
							Citizenship registration and promotion				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	18,366,990
							Citizenship development				
...	3,357,000	...	...	1,637,001	...	4,994,001	Contributions to voluntary organizations, Canadian institutions, individuals, and private sector and other levels of government for the purpose of furthering participation in Canadian society	4,992,946	1,055	...	...

...	26,248,000	...	...	5,197,658	...	31,445,658	Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres	31,444,681	977	...	31,533,129
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,694,312
...	29,605,000	...	...	6,834,659	...	36,439,659		36,437,627	2,032	...	37,227,441
							Multiculturalism				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,649,516
							State ceremonial and Canadian identity				
...	20,000	...	...	(7,000)	...	13,000	Contributions to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage	13,000	...	...	119,500
							Human rights				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,366,070
...	**2,968,570,000**	**(101,000,000)**	...	**11,677,902**	**(6,918,133)**	**2,872,329,769**	**Total—Contributions**	**2,872,325,659**	**4,110**	...	**2,929,306,226**
							Departmental Summary by Activity				
...	245,739,000	...	...	337,221	...	246,076,221	Official languages—Education	246,076,220	1	...	236,096,534
...	43,790,000	...	...	(1,115,931)	...	42,674,069	Official languages—Promotion	42,667,951	6,118	...	41,967,160
...	2,683,500,000	(101,000,000)	...	130,000	(6,918,133)	2,575,711,867	Education support	2,575,708,419	3,448	...	2,616,369,286
...	78,335,500	641,000	...	894,960	...	79,871,460	Citizenship development	79,840,157	31,303	...	98,815,966
...	2,973,000	...	...	(246,250)	45,919	2,772,669	State ceremonial and Canadian identity	2,767,407	5,262	...	2,930,140
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	55,386,551
...	**3,054,337,500**	**(100,359,000)**	...	...	**(6,872,214)**	**2,947,106,286**	**Total Department**	**2,947,060,154**	**46,132**	...	**3,051,565,637**
							Canadian Centre for Management Development				
							Contributions				
							Management research, fellowships, grants and contributions				
...	250,000	...	...	...	...	250,000	The Institute of Public Administration of Canada	150,000	100,000	...	...
...	**250,000**	...	...	...	...	**250,000**	**Total Program**	**150,000**	**100,000**	...	...
							Ministry of State (Multiculturalism and Citizenship)				
							Grants				
							Multiculturalism and citizenship				
...	20,080,000	1	...	1,413,060	...	21,493,061	Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	21,378,460	114,601	...	...
...	24,000,000	...	...	(24,000,000)	...	...	Grant to the Canadian Race Relations Foundation	...	...	...	...

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	22,358,000	...	...	(2,944,251)	...	19,413,749	Grants to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities	19,400,062	13,687	...	...
...	**66,438,000**	**1**	...	**(25,531,191)**	...	**40,906,810**	**Total—Grants**	**40,778,522**	**128,288**	...	...
							Contributions				
							Multiculturalism and citizenship				
...	7,023,000	...	...	(1,944,777)	...	5,078,223	Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development	4,990,960	87,263	...	...
...	2,751,000	...	...	2,475,968	...	5,226,968	Contributions to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities	5,190,876	36,092	...	...
...	4,622,000	...	...	23,223,388	...	27,845,388	Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	27,845,387	1	...	...
...	246,000	...	...	726,612	...	972,612	Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	972,611	1	...	...
...	**14,642,000**	...	...	**24,481,191**	...	**39,123,191**	**Total—Contributions**	**38,999,834**	**123,357**	...	...
...	**81,080,000**	**1**	...	**(1,050,000)**	...	**80,030,001**	**Total Program**	**79,778,356**	**251,645**	...	...
							Social Sciences and Humanities Research Council				
							Grants				
							Grants and scholarships				
...	74,995,000	...	...	(415,000)	...	74,580,000	Grants and scholarships	74,580,000	...	...	69,260,000
...	**74,995,000**	...	...	**(415,000)**	...	**74,580,000**	**Total Program**	**74,580,000**	...	...	**69,260,000**
...	**3,210,662,500**	**(100,358,999)**	...	**(1,465,000)**	**(6,872,214)**	**3,101,966,287**	**Total Ministry**	**3,101,568,510**	**397,777**	...	**3,120,825,637**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Public Service Commission			
Budgetary (respendable revenues)			
Training programs			
Staff Development and Training Revolving Fund	10,890,000	11,116,303	13,458,156
Total Program—Budgetary	**10,890,000**	**11,116,303**	**13,458,156**
Total Ministry—Budgetary	**10,890,000**	**11,116,303**	**13,458,156**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Transfer payments to provinces and territories	905,425	459,480
Other transfer payments	789,523	854,216
Adjustments to prior year's Payables at Year End (PAYE)	1,697,681	1,177,325
Sundries	643,307	441,531
	4,035,936	2,932,552
Privileges, licences and permits—		
Citizenship registration	...	4,207,112
Other non-tax revenue—		
Canada Student Loans—Principal	51,507,709	45,759,375
Canada Student Loans—Interest	28,451,251	23,935,454
Interpreter contract and travel recoveries	1,106,449	...
Sundries	182,258	212,154
	81,247,667	69,906,983
Total Department	**85,283,603**	**77,046,647**
Canadian Centre for Management Development		
Non-Tax Revenue—		
Refunds of previous year's expenditure	162	...
Services and service fees	2,997	...
Total Program	**3,159**	...
Ministry of State (Multiculturalism and Citizenship)		
Non-Tax Revenue—		
Privileges, licences and permits—		
Citizenship registration	5,524,960	...
Other non-tax revenue	1,100	...
Total Program	**5,526,060**	...
Public Service Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	353,740	179,737
Adjustments to Payables at Year End (PAYE)	433,818	52,175
	787,558	231,912
Services and service fees	293,612	380,260
Other non-tax revenue	185,263	99,371
Total Program	**1,266,433**	**711,543**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Social Sciences and Humanities Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of overpayments and unspent monies on transfer payments	663,834	554,966
Refunds of previous year's operating expenditure	...	427
Adjustments to Payables at Year End (PAYE)	5,855	103
	669,689	555,496
Other non-tax revenue	15	...
Total Program	669,704	555,496
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	5,493,345	3,719,960
Privileges, licences and permits	5,524,960	4,207,112
Services and service fees	296,609	380,260
Other non-tax revenue	81,434,045	70,006,354
Total Ministry	92,748,959	78,313,686(1)

(1) During the year, Status of Women—Office of the Co-ordinator has been transferred to Employment and Immigration. Therefore, the previous year's revenue has been restated by $36,513.

SECTION 25

1989-90
PUBLIC ACCOUNTS

Solicitor General

Department
Canadian Security Intelligence Service
Correctional Service
National Parole Board
Royal Canadian Mounted Police
Royal Canadian Mounted Police External Review Committee
Royal Canadian Mounted Police Public Complaints Commission

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Program objectives and activity descriptions	25.2
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Transfer payments	25.10
Details of amounts credited to the vote	25.13
Revenue	25.13

Department

Objective

To provide overall policy direction to the programs of the Department, and to perform review functions related to departmental agencies.

Activity Description

Ministry Secretariat

The Minister, the Deputy Minister and their immediate staff, executive services, communication, police and security policy development and advice, corrections policy development and advice, and legal services.

Review Agencies

The Offices of the Correctional Investigator and the Inspector General, Canadian Security Intelligence Service.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Activity Description

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service

Objective

To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

Activity Description

Planning and Management

Headquarters, regional and institutional management; development of policy and plans, and monitoring of performance; promotion of good communications and public awareness.

Custody of Inmates

Security and custodial care of inmates, to minimize the incidence of offenders inflicting harm to the public, staff, other inmates and themselves.

Education, Training and Employment of Inmates

Promotion of work and training opportunities in industrial, vocational and scholastic programs designed to develop inmates for useful positions in the community as productive and responsible citizens.

Offender Case Management

Preparation, direction and counselling of inmates aimed at their satisfactory reintegration into society; supervision of inmates released on parole from both federal and provincial institutions; and provision of rehabilitative assistance to parolees and inmates discharged from federal penitentiaries.

Health Care

Provision of medical, dental, psychiatric and therapeutic treatment for inmates.

Technical Services

Provision of food, clothing and institutional services; the maintenance of accommodation and plant facilities; the provision of engineering and architectural services.

Administration

Provision of personnel, finance and general administration services.

National Parole Board

Objective

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board Operations

In accordance with the provisions of the Parole Act, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Royal Canadian Mounted Police (RCMP)

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Enforcement of Federal Statutes and Executive Orders

Prevents, detects and investigates offences against federal statutes; provides investigational assistance and protective security to other federal departments and agencies; and protects internationally protected persons and senior Canadian government officials.

Police Services Under Contract

Prevents and detects crime, enforces laws and maintains law and order in provinces, territories and municipalities under contract.

Law Enforcement Services

Assists Canadian law enforcement agencies by providing specialized police services such as: specialized police training; forensic laboratory services; identification and criminal records services; and integrated automated information services.

Administration

Provides co-ordination and common support services for the program.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and examines complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	25,716,000	...	...	25,716,000	1	Program expenditures				
...	...	846,000	...	846,000	1c	Program expenditures				
...	...	...	731,421	731,421		Transfer from TB Vote 5(1)				
...	25,716,000	846,000	731,421	27,293,421		Total—Vote 1	26,790,143	503,278	...	26,421,088
...	47,800	...	400	48,200	(S)	Solicitor General—Salary and motor car allowance	48,200	...	...	38,967
...	1,921,000	...	...	1,921,000	(S)	Contributions to employee benefit plans	1,921,000	...	...	1,851,000
...	**27,684,800**	**846,000**	**731,821**	**29,262,621**		**Total Department—Budgetary**	**28,759,343**	**503,278**	**...**	**28,311,055**
						Canadian Security Intelligence Service				
...	157,305,000	...	...	157,305,000	5	Program expenditures				
...	...	8,112,150	...	8,112,150	5c	Program expenditures				
...	157,305,000	8,112,150	...	165,417,150		Total—Vote 5	163,892,900	1,524,250	...	157,821,310
...	**157,305,000**	**8,112,150**	**...**	**165,417,150**		**Total Program—Budgetary**	**163,892,900**	**1,524,250**	**...**	**157,821,310**
						Correctional Service				
...	656,638,000	...	...	656,638,000	10	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	5,200,000	...	5,200,000	10b	Transfer of $4,000,000 from Solicitor General Vote 15				
...	...	1	...	1	10c	Transfer of $2,379,999 from Solicitor General Vote 15				
...	...	...	6,379,999	6,379,999		Transfer from: Vote 15				
...	...	...	58,228,637	58,228,637		TB Vote 5(1)				
...	656,638,000	5,200,001	64,608,636	726,446,637		Total—Vote 10	723,005,048	3,441,589	...	632,696,462
...	118,437,000	...	...	118,437,000	15	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	...	(6,379,999)	(6,379,999)		Transfer to Vote 10				
...	118,437,000	...	(6,379,999)	112,057,001		Total—Vote 15	92,016,642	20,040,359	...	73,741,324
...	198,000	...	(26,560)	171,440	(S)	Pensions and other employee benefits	171,440	...	...	170,833
...	62,061,000	...	(1,068,000)	60,993,000	(S)	Contributions to employee benefit plans	60,993,000	...	...	62,162,000
...	...	...	8,570	8,570	(S)	Forgiveness of parolee loans	8,570	...	...	13,431
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,860
...	837,334,000	5,200,001	57,142,647	899,676,648		Total budgetary	876,194,700	23,481,948	...	768,786,910

36,523	...	...	...	36,523	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1982-83. Limit $50,000. (Net)	1,669	...	34,854	(2,741)
						Total Program—				
...	**837,334,000**	**5,200,001**	**57,142,647**	**899,676,648**		**Budgetary**	**876,194,700**	**23,481,948**	...	**768,786,910**
36,523	...	...	...	**36,523**		**Non-budgetary**	**1,669**	...	**34,854**	**(2,741)**
						National Parole Board				
...	17,486,000	...	...	17,486,000	20	Program expenditures				
...	...	1,396,000	...	1,396,000	20b	Program expenditures				
...	...	...	1,700,000	1,700,000		Transfer from TB Vote 5[1]				
...	17,486,000	1,396,000	1,700,000	20,582,000		Total—Vote 20	20,436,012	145,988	...	16,745,483
...	2,129,000	...	...	2,129,000	(S)	Contributions to employee benefit plans	2,129,000	...	...	2,058,000
...	**19,615,000**	**1,396,000**	**1,700,000**	**22,711,000**		**Total Program—Budgetary**	**22,565,012**	**145,988**	...	**18,803,483**
						Royal Canadian Mounted Police				
...	758,275,000	...	...	758,275,000	–25	Operating expenditures				
...	...	4,775,000	...	4,775,000	25b	Operating expenditures				
...	...	13,463,689	...	13,463,689	25c	Transfer of $5,423,000 from Solicitor General Vote 30				
...	...	...	5,423,000	5,423,000		Transfer from: Vote 30				
...	...	...	22,730,037	22,730,037		TB Vote 5[1]				
...	758,275,000	18,238,689	28,153,037	804,666,726		Total—Vote 25	801,323,170	3,343,556	...	740,132,392
...	110,538,000	...	...	110,538,000	30	Capital expenditures				
...	...	553,000	...	553,000	30b	Capital expenditures				
...	...	...	(5,423,000)	(5,423,000)		Transfer to Vote 25				
...	110,538,000	553,000	(5,423,000)	105,668,000		Total—Vote 30	105,543,015	124,985	...	109,306,481
...	172,865,000	...	(26,256,186)	146,608,814	(S)	Pensions and other employee benefits—Members of the Force	146,608,814	...	...	170,870,671
...	14,038,000	...	(235,575)	13,802,425	(S)	Contributions to employee benefit plans	13,802,425	...	...	14,206,413
...	**1,055,716,000**	**18,791,689**	**(3,761,724)**	**1,070,745,965**		**Total Program—Budgetary**	**1,067,277,424**	**3,468,541**	...	**1,034,515,957**
						Royal Canadian Mounted Police External Review Committee				
...	973,000	...	...	973,000	35	Program expenditures	915,008	57,992	...	828,315
...	95,000	...	...	95,000	(S)	Contributions to employee benefit plans	95,000	...	...	89,000
...	**1,068,000**	...	...	**1,068,000**		**Total Program—Budgetary**	**1,010,008**	**57,992**	...	**917,315**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mounted Police Public Complaints Commission				
...	2,876,000	...	...	2,876,000	40	Program expenditures				
...	...	490,000	...	490,000	40b	Program expenditures				
...	2,876,000	490,000	...	3,366,000		Total—Vote 40	2,854,485	511,515	...	...
...	160,000	...	...	160,000	(S)	Contributions to employee benefit plans	160,000	...	...	...
...	**3,036,000**	**490,000**	...	**3,526,000**		**Total Program—Budgetary**	**3,014,485**	**511,515**	...	...
						Total Ministry—				
...	**2,101,758,800**	**34,835,840**	**55,812,744**	**2,192,407,384**		**Budgetary**	**2,162,713,872**	**29,693,512**	...	**2,089,156,030**
36,523	...	...	...	**36,523**		**Non-budgetary**	**1,669**	...	**34,854**	**(2,741)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	21,724,800	249,000	697,344	(680,156)	400	...	21,991,388	Ministry Secretariat	21,921,277	70,111	...	20,329,710
...	1,673,000	237,000	34,077	(116,695)	...	...	1,827,382	Review agencies	1,486,104	341,278	...	2,343,366
...	23,397,800	486,000	731,421	(796,851)	400	...	23,818,770	Total—Operating	23,407,381	411,389	...	22,673,076
								Capital				
...	300,000	200,000	...	542,420	...	...	1,042,420	Ministry Secretariat	1,118,225	(75,805)	...	887,542
...	...	160,000	...	116,695	...	...	276,695	Review agencies	195,494	81,201	...	500,477
...	300,000	360,000	...	659,115	...	...	1,319,115	Total—Capital	1,313,719	5,396	...	1,388,019
								Transfer payments				
...	3,987,000	...	...	137,736	...	...	4,124,736	Ministry Secretariat	4,038,243	86,493	...	4,249,960
								Departmental Summary				
...	26,011,800	449,000	697,344	...	400	...	27,158,544	Ministry Secretariat	27,077,745	80,799	...	25,467,212
...	1,673,000	397,000	34,077	...	...	...	2,104,077	Review agencies	1,681,598	422,479	...	2,843,843
...	**27,684,800**	**846,000**	**731,421**	**...**	**400**	**...**	**29,262,621**	**Total Department—Budgetary**	**28,759,343**	**503,278**	**...**	**28,311,055**
								Canadian Security Intelligence Service				
...	157,305,000	8,112,150	...	...	...	...	165,417,150	Operating	163,892,900	1,524,250	...	157,821,310
...	**157,305,000**	**8,112,150**	**...**	**...**	**...**	**...**	**165,417,150**	**Total Program—Budgetary**	**163,892,900**	**1,524,250**	**...**	**157,821,310**
								Correctional Service				
								Operating				
...	35,452,000	...	3,353,969	210,448	(52,947)	...	38,963,470	Planning and management	40,460,883	(1,497,413)	...	33,057,557
...	158,937,000	...	2,707,632	74,632	(49,662)	...	161,669,602	Custody of inmates	26,880,259	134,789,343	...	22,787,313
...	86,317,000	4,400,000	3,912,964	107,856	(71,770)	...	94,666,050	Education, training and employment of inmates	85,879,331	8,786,719	...	81,959,079
...	203,188,000	...	33,801,724	3,165,703	(619,974)	...	239,535,453	Offender case management	390,109,530	(150,574,077)	...	331,052,960
...	50,832,000	500,000	3,167,638	87,312	(58,099)	...	54,528,851	Health care	52,028,822	2,500,029	...	48,168,244
...	123,598,000	300,001	6,678,825	2,208,092	(122,499)	...	132,662,419	Technical services	126,801,382	5,861,037	...	118,160,432
...	59,100,000	...	4,605,885	525,956	(84,479)	...	64,147,362	Administration	60,505,682	3,641,680	...	58,506,078
...	717,424,000	5,200,001	58,228,637	6,379,999	(1,059,430)	...	786,173,207	Total—Operating	782,665,889	3,507,318	...	693,691,663
								Capital				
...	6,990,000	...	...	(376,420)	...	...	6,613,580	Planning and management	10,473,518	(3,859,938)	...	6,292,490
...	104,000	...	...	(5,742)	...	...	98,258	Custody of inmates	141,181	(42,923)	...	137,533
...	1,903,000	...	...	(102,718)	...	...	1,800,282	Education, training and employment of inmates	1,785,769	14,513	...	1,821,387

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	312,000	...	...	(16,588)	...	...	295,412	Offender case management	427,709	(132,297)	...	225,093
...	120,000	...	...	(6,380)	...	...	113,620	Health care	178,599	(64,979)	...	264,564
...	108,574,000	...	...	(18,339,275)	...	...	90,234,725	Technical services	65,980,472	24,254,253	...	62,103,396
...	434,000	...	...	(23,606)	...	...	410,394	Administration	538,664	(128,270)	...	589,854
...	118,437,000	...	...	(18,870,729)	...	...	99,566,271	Total—Capital	79,525,912	20,040,359	...	71,434,317
								Transfer payments				
...	...	...	...	8,500	...	...	8,500	Planning and management	8,500	...	...	...
...	1,027,000	...	...	(8,500)	...	...	1,018,500	Offender case management	1,161,356	(142,856)	...	1,113,945
...	...	...	...	12,490,730	...	...	12,490,730	Technical services	12,490,730	...	...	2,307,007
...	446,000	...	...	...	(26,560)	...	419,440	Administration	342,313	77,127	...	239,978
...	1,473,000	...	...	12,490,730	(26,560)	...	13,937,170	Total—Transfer payments	14,002,899	(65,729)	...	3,660,930
								Non-budgetary				
36,523	...	...	...	...	...	...	36,523	Offender case management	1,669	...	34,854	(2,741)
								Program Summary				
...	42,442,000	...	3,353,969	(157,472)	(52,947)	...	45,585,550	Planning and management	50,942,901	(5,357,351)	...	39,350,047
...	159,041,000	...	2,707,632	68,890	(49,662)	...	161,767,860	Custody of inmates	27,021,440	134,746,420	...	22,924,846
...	88,220,000	4,400,000	3,912,964	5,138	(71,770)	...	96,466,332	Education, training and employment of inmates	87,665,100	8,801,232	...	83,780,466
								Offender case management—				
...	204,527,000	...	33,801,724	3,140,615	(619,974)	...	240,849,365	Budgetary	391,698,595	(150,849,230)	...	332,391,998
36,523	...	...	...	...	...	...	36,523	Non-budgetary	1,669	...	34,854	(2,741)
...	50,952,000	500,000	3,167,638	80,932	(58,099)	...	54,642,471	Health care	52,207,421	2,435,050	...	48,432,808
...	232,172,000	300,001	6,678,825	(3,640,453)	(122,499)	...	235,387,874	Technical services	205,272,584	30,115,290	...	182,570,835
...	59,980,000	...	4,605,885	502,350	(111,039)	...	64,977,196	Administration	61,386,659	3,590,537	...	59,335,910
								Total Program—				
...	**837,334,000**	**5,200,001**	**58,228,637**	...	**(1,085,990)**	...	**899,676,648**	**Budgetary**	**876,194,700**	**23,481,948**	...	**768,786,910**
36,523	...	...	...	...	...	...	**36,523**	**Non-budgetary**	**1,669**	...	**34,854**	**(2,741)**
								National Parole Board				
								Operating				
...	19,586,000	1,269,000	1,700,000	...	...	...	22,555,000	Parole Board operations	22,264,333	290,667	...	18,479,883
								Capital				
...	29,000	127,000	...	...	...	...	156,000	Parole Board operations	300,679	(144,679)	...	323,600
...	**19,615,000**	**1,396,000**	**1,700,000**	...	...	...	**22,711,000**	**Total Program—Budgetary**	**22,565,012**	**145,988**	...	**18,803,483**

								Royal Canadian Mounted Police				
								Operating				
...	449,101,000	10,030,677	6,921,814	1,651,427	(8,026,803)	(9,149,000)	450,529,115	Enforcement of federal statutes and executive orders	400,324,202	50,204,913	...	378,242,929
...	666,826,000	6,008,511	10,746,330	2,563,892	(12,461,861)	(495,098,000)	178,584,872	Police services under contract	149,870,513	28,714,359	...	173,747,376
...	94,003,000	715,771	1,647,264	393,009	(1,910,231)	(2,658,000)	92,190,813	Law enforcement services	108,711,166	(16,520,353)	...	102,213,470
...	208,046,000	1,483,730	3,414,629	814,672	(3,959,736)	(40,000)	209,759,295	Administration	269,006,298	(59,247,003)	...	238,822,857
...	(506,945,000)	...	...	...	...	506,945,000	...	Revenue credited to the vote	...	...	...	...
...	911,031,000	18,238,689	22,730,037	5,423,000	(26,358,631)	...	931,064,095	Total—Operating	927,912,179	3,151,916	...	893,026,632
								Capital				
...	21,314,000	553,000	...	(1,651,427)	...	...	20,215,573	Enforcement of federal statutes and executive orders	14,484,983	5,730,590	...	16,799,475
...	58,033,000	...	...	(2,563,892)	...	...	55,469,108	Police services under contract	62,413,761	(6,944,653)	...	58,910,254
...	22,871,000	...	...	(393,009)	...	...	22,477,991	Law enforcement services	15,709,643	6,768,348	...	20,455,344
...	8,320,000	...	...	(814,672)	...	...	7,505,328	Administration	12,934,628	(5,429,300)	...	13,141,408
...	110,538,000	553,000	...	(5,423,000)	...	...	105,668,000	Total—Capital	105,543,015	124,985	...	109,306,481
								Transfer payments				
...	508,000	...	...	...	...	...	508,000	Law enforcement services	398,079	109,921	...	431,047
...	33,639,000	...	...	...	(133,130)	...	33,505,870	Administration	33,424,151	81,719	...	31,751,797
...	34,147,000	...	...	...	(133,130)	...	34,013,870	Total—Transfer payments	33,822,230	191,640	...	32,182,844
								Program Summary				
...	461,266,000	10,583,677	6,921,814	...	(8,026,803)	...	470,744,688	Enforcement of federal statutes and executive orders	414,809,185	55,935,503	...	395,042,404
...	229,761,000	6,008,511	10,746,330	...	(12,461,861)	...	234,053,980	Police services under contract	212,284,274	21,769,706	...	232,657,630
...	114,724,000	715,771	1,647,264	...	(1,910,231)	...	115,176,804	Law enforcement services	124,818,888	(9,642,084)	...	123,099,861
...	249,965,000	1,483,730	3,414,629	...	(4,092,866)	...	250,770,493	Administration	315,365,077	(64,594,584)	...	283,716,062
...	**1,055,716,000**	**18,791,689**	**22,730,037**	...	**(26,491,761)**	...	**1,070,745,965**	**Total Program—Budgetary**	**1,067,277,424**	**3,468,541**	...	**1,034,515,957**
								Royal Canadian Mounted Police External Review Committee				
...	1,038,000	...	...	(178)	...	...	1,037,822	Operating	979,124	58,698	...	895,023
...	30,000	...	...	178	...	...	30,178	Capital	30,884	(706)	...	22,292
...	**1,068,000**	...	...	...	...	...	**1,068,000**	**Total Program—Budgetary**	**1,010,008**	**57,992**	...	**917,315**
								Royal Canadian Mounted Police Public Complaints Commission				
...	2,956,000	490,000	...	(99,000)	...	...	3,347,000	Operating	2,769,878	577,122	...	...
...	80,000	...	...	99,000	...	...	179,000	Capital	244,607	(65,607)	...	...
...	**3,036,000**	**490,000**	...	...	...	...	**3,526,000**	**Total Program—Budgetary**	**3,014,485**	**511,515**	...	...
								Total Ministry—				
...	**2,161,758,000**	**34,835,840**	**23,390,895**	...	**(27,577,351)**	...	**2,192,407,384**	**Budgetary**	**2,162,713,872**	**29,693,512**	...	**2,009,156,830**
36,523	...	...	...	...	...	...	**36,523**	**Non-budgetary**	**1,669**	...	**34,854**	**(2,741)**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Ministry Secretariat				
...	49,000	...	...	...	...	49,000	Canadian Association of Chiefs of Police	49,000	...	...	49,000
...	122,500	...	...	...	...	122,500	Canadian Association for the Prevention of Crime	122,500	...	...	122,500
...	50,000	...	...	...	...	50,000	John Howard Society	50,000	...	...	50,000
...	1,782,649	...	...	...	...	1,782,649	Authorized after-care agencies	1,782,649	...	...	1,782,649
...	**2,004,149**	...	...	...	...	**2,004,149**	**Total—Grants**	**2,004,149**	...	...	**2,004,149**
							Contributions				
							Ministry Secretariat				
...	1,632,851	...	...	137,736	...	1,770,587	Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,695,440	75,147	...	1,910,748
...	350,000	...	...	...	...	350,000	Core funding—National voluntary organizations	338,654	11,346	...	335,063
...	**1,982,851**	...	...	**137,736**	...	**2,120,587**	**Total—Contributions**	**2,034,094**	**86,493**	...	**2,245,811**
...	**3,987,000**	...	...	**137,736**	...	**4,124,736**	**Total Department**	**4,038,243**	**86,493**	...	**4,249,960**
							Correctional Service				
							Grants				
							Administration				
...	198,000	...	...	...	(26,560)	171,440	(S) Pensions and other employee benefits	171,440	...	...	170,833
...	70,000	...	...	...	...	70,000	Penitentiary inmates accident compensation	83,154	(13,154)	...	19,361
...	178,000	...	...	...	...	178,000	Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	87,719	90,281	...	49,784
...	**446,000**	...	...	...	**(26,560)**	**419,440**	**Total—Grants**	**342,313**	**77,127**	...	**239,978**

							Contributions				
							Planning and management				
...	...	...	...	8,500	...	8,500	Contribution to co-sponsor a forensic nursing conference at the University of Saskatchewan	8,500	...	...	...
							Offender case management				
...	1,027,000	...	...	(8,500)	...	1,018,500	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	1,161,356	(142,856)	...	1,113,945
							Technical services				
...	...	...	...	12,490,730[1]	...	12,490,730	Contributions towards construction done by provinces or municipalities	12,490,730[1]	...	...	2,307,007[1]
...	**1,027,000**	...	...	**12,490,730**	...	**13,517,730**	**Total—Contributions**	**13,660,586**	**(142,856)**	...	**3,420,952**
							Program Summary by Activity				
...	...	...	...	8,500	...	8,500	Planning and management	8,500	...	...	...
...	1,027,000	...	...	(8,500)	...	1,018,500	Offender case management	1,161,356	(142,856)	...	1,113,945
...	...	...	...	12,490,730	...	12,490,730	Technical services	12,490,730	...	...	2,307,007
...	446,000	...	...	...	(26,560)	419,440	Administration	342,313	77,127	...	239,978
...	**1,473,000**	...	...	**12,490,730**	**(26,560)**	**13,937,170**	**Total Program**	**14,002,899**	**(65,729)**	...	**3,660,930**
							Royal Canadian Mounted Police				
							Grants				
							Administration				
...	2,500	...	...	...	...	2,500	Royal Canadian Mounted Police Veterans Association	2,500	...	...	2,500
...	2,500	...	...	...	...	2,500	International Association of Chiefs of Police	...	2,500	...	1,445
...	700,000	...	...	...	...	700,000	Payments, in the nature of Workers' Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	620,781	79,219	...	634,836
...	29,426,000	...	...	...	(605,703)	28,820,297	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	28,820,297	...	...	27,822,817
...	3,407,000	...	...	...	488,392	3,895,392	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	3,895,392	...	...	3,207,184
...	101,000	...	...	...	(15,819)	85,181	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	85,181	...	...	83,015
...	**33,639,000**	...	...	...	**(133,130)**	**33,505,870**	**Total—Grants**	**33,424,151**	**81,719**	...	**31,751,797**
							Contributions				
							Law enforcement services				
...	508,000	...	...	...	...	508,000	Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses	398,079	109,921	...	431,047
...	**508,000**	...	...	...	...	**508,000**	**Total—Contributions**	**398,079**	**109,921**	...	**431,047**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	508,000	...	...	...	...	508,000	**Law enforcement services**	398,079	109,921	...	431,047
...	33,639,000	...	...	...	(133,130)	33,505,870	**Administration**	33,424,151	81,719	...	31,751,797
...	**34,147,000**	...	...	...	**(133,130)**	34,013,870	**Total Program**	33,822,230	**191,640**	...	**32,182,844**
—	**39,607,000**	...	...	**12,628,466**(1)	**(159,690)**	**52,075,776**	**Total Ministry**	**51,863,372**(1)	**212,404**	...	**40,093,734**(1)

(S) Statutory transfer payment.

(1) Capital contributions previously in Capital in 1988-89, $2,307,007 are now reported in Transfer payments in 1989-90, $12,490,730.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Enforcement of federal statutes and executive orders			
Native policing	9,149,000	4,033,309	11,084,263
Protective	...	...	500,000
	9,149,000	4,033,309	11,584,263
Police services under contract			
Provincial/Territorial	344,296,000	342,957,047	323,585,665
Municipal	150,802,000	163,205,328	134,909,577
	495,098,000	506,162,375	458,495,242
Law enforcement services			
Police Information Retrieval System	2,658,000	2,918,765	2,576,168
Administration			
Miscellaneous	40,000	314,215	337,273
Total Program—Budgetary	**506,945,000**	513,428,664	**472,992,946**
Total Ministry—Budgetary	**506,945,000**	**513,428,664**[1]	**472,992,946**

[1] Only $513,424,580 was effectively credited to the vote.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	23,769	31,352
Adjustments to Payables at Year End (PAYE)	247,931	188,149
	271,700	219,501
Services and service fees	355	358
Total Department	**272,055**	**219,859**
Canadian Security Intelligence Service		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	126,059	176,122
Adjustments to Payables at Year End (PAYE)	177,453	455,147
	303,512	631,269
Other non-tax revenue	125,329	93,880
Total Program	**428,841**	**725,149**
Correctional Service		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	823,844	769,337
Adjustments to Payables at Year End (PAYE)	1,882,858	1,614,932
	2,706,702	2,384,269
Privileges, licences and permits—		
Rentals	30,296	22,500
Board and lodging—Inmates	128,885	152,745
Recovery university fees—Inmates portion	17,243	11,328
Use of staff colleges	...	57,580
	176,424	244,153
Services and service fees—		
Laundry service	116,592	73,732
Inmate maintenance—Contracted (federal-provincial agreements)	362,751	647,746
Psychiatric services—Contracted	817,265	893,056
Access to information fees	1,352	1,783
Sundry	89,290	58,792
	1,387,250	1,675,109

Revenue—*Continued*

	Current year	Previous year
	$	$
Proceeds from sales—		
Sale of farm produce	199,206	281,592
Sale of inmate canteen	8,525,807	7,506,365
Sale of manufactured products	11,711,255	13,003,333
	20,436,268	20,791,290
Other non-tax revenue—		
Fines and forfeitures	74,866	77,690
Provincial sales tax commissions	993	2,767
Inmate clothing—Includes loans repaid	428	85
Claims for the Crown	13,408	18,017
Premium and discount on exchange	2,916	2,466
Miscellaneous	146,601	234,810
	239,212	335,835
Total Program	**24,945,856**	**25,430,656**
National Parole Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Ontario government sales tax refund	799	1,387
Adjustments to Payables at Year End (PAYE)	1,140	987
Sundries	13,378	5,453
	15,317	7,827
Other non-tax revenue	70	40
Total Program	**15,387**	**7,867**
Royal Canadian Mounted Police		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	3,659	10,027
Transfer of profit	215,233	1,175
	218,892	11,202

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Repayment by provinces for various investments	996,523	398,973
Repayment for services rendered to other Government departments	519,338	30,227
Repayment for repairs to motor vehicles	235,589	233,390
Refunds from private firms	924,620	657,182
Adjustments to Payables at Year End (PAYE)	1,462,037	1,425,414
Sundries	8,760	...
	4,146,867	2,745,186
Privileges, licences and permits—		
Rental of public buildings and property	4,416,640	4,342,375
Paid parking	52,899	51,980
	4,469,539	4,394,355
Services and service fees—		
Access to information	2,263	1,298
Proceeds from sales—		
Sale of cloth to manufacturers	966,604	1,153,849
Sale of kit and clothing to members	254,927	357,589
Sale of kit and clothing to provinces for auxiliary members	127,957	78,236
RCMP Mess meals—		
Paylist deductions	895,059	789,891
Taxable cash sales	961,572	928,776
Non-taxable cash sales	1,182,136	1,200,100
Per-diem board Mess payments	374,951	310,226
Sale of ammunition to members	4,348	4,081
Sale of breathalyser supplies	12,870	22,148
Sale—Accident report/photo	60,527	55,671
Quarterly subscription fees	90,785	88,824
Sundry sales	1,371	5,679
	4,933,107	4,995,070
Other non-tax revenue—		
Payment to RCMP Officers Pension Fund	24,044	24,619
Payment for Musical Ride performances	70,500	61,500
Damage assessment against members—Motor vehicles	5,088	3,477
Payment for training services at Depot	73,716	76,212
Compensation for provincial sales tax	269	120
Insurance refund—Members injury accident	104,767	121,759
Sundries	575,096	79,537
	853,480	367,224
Total Program	**14,624,148**	**12,514,335**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Non-Tax Revenue—		
Return on investments	218,892	11,202
Refunds of previous years' expenditure	7,444,098	5,988,052
Privileges, licences and permits	4,645,963	4,638,508
Services and service fees	1,389,868	1,676,765
Proceeds from sales	25,369,375	25,786,360
Other non-tax revenue	1,218,091	796,979
Total Ministry	**40,286,287**	**38,897,866**

SECTION 26

1989-90
PUBLIC ACCOUNTS

Supply and Services

Department
Royal Canadian Mint

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Department

Objective

To provide Receiver General programs in the areas of payment and banking services, maintenance of the central Government fiscal accounts and associated reports; certain services in the area of compensation and personnel; and common services on a revenue dependent basis, for the supply of goods and certain services required by departments and agencies, and the disposal of Crown owned material; all designed to enhance Government efficiency, effectiveness and economy, taking into account the contribution of these activities to the support of national objectives.

Activity Description

Supply Operations

The provision of goods and services of both a commercial and technically complex nature. The provision of specialized printing, film and video, exhibit and advertising services to Parliament and Government departments. The effective, efficient and economical management on behalf of departments and agencies of the procurement aspects of major crown projects. The financing, as required, on a cost reimbursable basis, of the acquisition and stockpiling of defence supplies or strategic materials, and the provision of supply support initiatives which contribute to departmental programs.

Regional Operations

The operation of the Receiver General payments, production and delivery systems; the production of and delivery of payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police, the procurement of goods and services, locally, in Canada and abroad and the provision of disposal services for surplus material in the custody of Government departments, agencies, and Crown corporations.

Management and Operational Services

The management of the Consolidated Revenue Fund; the maintenance of the central accounts of Canada and preparation of the Public Accounts reports. The administration of systems required for payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police. The provision of accounting, advisory and data processing services on request from departments to the Government as a whole.

Reciprocal Taxation

The remittance by the federal Government (directly or indirectly) to participating provinces, payments in lieu of provincial taxes and fees (includes provincial general sales taxes, motor fuel, tobacco and amusement taxes, and motor vehicle registration fees) on its consumption or use of goods and services. In return, the participating provincial governments pay federal sales and excise taxes on their purchases of goods.

Program Administration

The provision of direction and control for the efficient and effective delivery of the supply and services program, also including the provision of support services, e.g., development and operation of financial management systems, development and operation of management information systems, development of strategic plans; allocation and monitoring of resources; formulation and maintenance of policies; coordination of effective customer and supplier relations; human resources planning and development; and the development and maintenance of security policies.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	255,786,000	...	...	255,786,000	1	Operating expenditures				
...	...	7,007,000	...	7,007,000	1b	Operating expenditures				
...	...	...	10,353,001	10,353,001		Transfer from TB Vote 5(1)				
...	255,786,000	7,007,000	10,353,001	273,146,001		Total—Vote 1	270,827,728	2,318,273	...	253,213,124
...	...	200,000	...	200,000	3b	Payment on behalf of Minister of State (Housing) to persons hired pursuant to Section 39 of the Public Service Employment Act	195,994	4,006	...	...
...	7,419,000	...	...	7,419,000	5	Capital expenditures				
...	...	675,000	...	675,000	5b	Capital expenditures				
...	7,419,000	675,000	...	8,094,000		Total—Vote 5	6,168,983	1,925,017	...	5,549,651
...	47,800	...	400	48,200	(S)	Minister of Supply and Services—Salary and motor car allowance	48,200	...	...	42,950
...	30,525,000	...	(525,000)	30,000,000	(S)	Contributions to employee benefit plans	30,000,000	...	...	30,766,000
...	303,000,000	16,325,000	(237,249)	319,087,751	(S)	Reciprocal Taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	319,087,751	...	...	285,133,011
131,116,902	3,241,000	...	(3,241,000)	131,116,902	(S)	Supply Revolving Fund	2,257,422	...	128,859,480	8,355,463
73,643,080	(1,850,000)	...	1,850,000	73,643,080	(S)	Defence Production Revolving Fund	(32,913)	...	73,675,993	(808,766)
204,759,982	598,168,800	24,207,000	8,200,152	835,335,934		Total budgetary	628,553,165	4,247,296	202,535,473	582,251,433
...	...	40,000,000	...	40,000,000	(S)	(L) Payment in accordance with terms and conditions approved by Governor in Council for the purchase of 4,000 shares of the Royal Canadian Mint pursuant to the Royal Canadian Mint Act	40,000,000	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	16,600,000
...	...	40,000,000	...	40,000,000		Total non-budgetary	40,000,000	...	...	16,600,000
						Total Department—				
204,759,982	**598,168,800**	**24,207,000**	**8,200,152**	**835,335,934**		**Budgetary**	**628,553,165**	**4,247,296**	**202,535,473**	**582,251,433**
...	...	**40,000,000**	...	**40,000,000**		**Non-budgetary**	**40,000,000**	...	...	**16,600,000**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Royal Canadian Mint				
33,764,848	...	...	...	33,764,848	(S)	**(L) Loans to the Mint pursuant to the Royal Canadian Mint Act: Section 17(1) the aggregate of amounts outstanding at any time shall not exceed $50,000,000 November 1987. (Net)**	(2,673,065)	...	36,437,913	(7,988,735)
33,764,848	...	...	...	33,764,848		**Total Program—Non-budgetary**	(2,673,065)	...	36,437,913	(7,988,735)
						Total Ministry—				
204,729,982	**598,138,800**	**24,207,000**	**8,260,152**	835,335,934		**Budgetary**	628,553,165	**4,247,296**	**202,535,473**	**582,251,433**
33,764,848	...	**40,000,000**	...	73,764,848		**Non-budgetary**	37,326,935	...	**36,437,913**	**8,611,265**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	467,064,000	1,282,000	...	1,612,000	(1,391,000)	(447,457,000)	21,110,000	**Supply operations**	31,646,724	...	...	25,558,746
...	318,137,000	...	7,875,000	28,000	(182,228)	(199,075,000)	126,782,772	**Regional operations**	123,004,000	...	...	130,324,475
204,759,982	...	...	...	...	...	...	204,759,982	**Revolving Funds (Supply operations and Regional operations)**	...	(4,533,443)	202,535,473	...
204,759,982	*785,201,000*	*1,282,000*	*7,875,000*	*1,640,000*	*(1,573,228)*	*(646,532,000)*	*352,652,754*	***Total***	*154,650,724*	*(4,533,443)*	*202,535,473*	*155,883,221*
...	178,106,000	5,725,000	863,000	(1,035,000)	(212,257)	(85,740,000)	97,706,743	**Management and operational services**	91,490,955	6,215,788	...	82,378,483
...	92,064,800	200,000	1,615,001	(605,000)	(130,115)	(55,244,000)	37,900,686	**Program administration**	39,489,378	(1,588,692)	...	34,844,984
...	(787,516,000)	...	...	...	...	787,516,000	...	**Revenue credited to the vote**	...	...	...	...
204,759,982	267,855,800	7,207,000	10,353,001	...	(1,915,600)	...	488,260,183	**Total—Operating**	285,631,057	93,653	202,535,473	273,106,688
								Capital				
...	11,140,000	...	...	...	...	...	11,140,000	**Supply operations**	13,283,771	(2,143,771)	...	13,664,940
...	6,892,000	...	...	68,000	...	...	6,960,000	**Regional operations**	2,560,601	4,399,399	...	2,782,682
...	*18,032,000*	...	...	*68,000*	...	...	*18,100,000*	***Total***	*15,844,372*	*2,255,628*	...	*16,447,622*
...	6,337,000	675,000	...	(182,000)	...	...	6,830,000	**Management and operational services**	4,928,572	1,901,428	...	3,591,203
...	450,000	...	...	114,000	...	...	564,000	**Program administration**	557,715	6,285	...	1,479,910
...	24,819,000	675,000	...	...	...	...	25,494,000	**Total—Capital**	21,330,659	4,163,341	...	21,518,735
								Transfer payments				
...	2,494,000	...	...	...	...	...	2,494,000	**Supply operations**	2,503,698	(9,698)	...	2,492,999
...	*2,494,000*	...	...	...	...	...	*2,494,000*	***Total***	*2,503,698*	*(9,698)*	...	*2,492,999*
...	303,000,000	16,325,000	...	...	(237,249)	...	319,087,751	**Reciprocal taxation**	319,087,751	...	...	285,133,011
...	305,494,000	16,325,000	...	...	(237,249)	...	321,581,751	**Total—Transfer payments**	321,591,449	(9,698)	...	287,626,010
								Non-budgetary				
...	...	40,000,000	...	...	...	...	40,000,000	**Purchase of shares—Royal Canadian Mint**	40,000,000	...	...	...
...	...	...	...	...	...	...	...	**Activities not required for the current year**	...	...	...	16,600,000
...	...	40,000,000	...	...	...	...	40,000,000	**Total—Non-budgetary**	40,000,000	...	...	16,600,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	33,241,000	1,282,000	...	1,612,000	(1,391,000)	...	34,744,000	Supply operations	47,434,193	...	...	41,716,685
...	125,954,000	...	7,875,000	96,000	(182,228)	...	133,742,772	Regional operations	125,564,601	...	...	133,107,157
204,759,982	...	...	...	...	...	...	204,759,982	Revolving Funds	...	(2,287,513)	202,535,473	...
204,759,982	*159,195,000*	*1,282,000*	*7,875,000*	*1,708,000*	*(1,573,228)*	...	*373,246,754*	*Total*	*172,998,794*	*(2,287,513)*	*202,535,473*	*174,823,842*
...	98,703,000	6,400,000	863,000	(1,217,000)	(212,257)	...	104,536,743	Management and operational services	96,419,527	8,117,216	...	85,969,686
...	303,000,000	16,325,000	...	...	(237,249)	...	319,087,751	Reciprocal taxation	319,087,751	...	...	285,133,011
...	37,270,800	200,000	1,615,001	(491,000)	(130,115)	...	38,464,686	Program administration	40,047,093	(1,582,407)	...	36,324,894
...	...	40,000,000	...	...	...	...	40,000,000	Purchase of shares—Royal Canadian Mint—Non-budgetary	40,000,000	...	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year—Non-budgetary	...	...	...	16,600,000
								Total Department—				
204,759,982	**598,168,800**	**24,207,000**	**10,353,001**	...	**(2,152,849)**	...	**835,335,934**	**Budgetary**	**628,553,165**	**4,247,296**	**202,535,473**	**582,251,433**
...	...	**40,000,000**	...	...	...	...	**40,000,000**	**Non-budgetary**	**40,000,000**	...	...	**16,600,000**
								Royal Canadian Mint				
33,764,848	...	...	...	...	...	...	33,764,848	Non-budgetary	(2,673,065)	...	36,437,913	(7,988,735)
								Total Program—				
33,764,848	...	...	...	...	...	...	**33,764,848**	**Non-budgetary**	**(2,673,065)**	...	**36,437,913**	**(7,988,735)**
								Total Ministry—				
204,759,982	**598,168,800**	**24,207,000**	**10,353,001**	...	**(2,152,849)**	...	**835,335,934**	**Budgetary**	**628,553,165**	**4,247,296**	**202,535,473**	**582,251,433**
33,764,848	...	**40,000,000**	...	...	...	...	**73,764,848**	**Non-budgetary**	**37,326,935**	...	**36,437,913**	**8,611,265**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Contributions				
							Supply operations				
...	2,494,000	...	...	...	...	2,494,000	Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology	2,503,698	(9,698)	...	2,492,999
...	**2,494,000**	**...**	**...**	**...**	**...**	**2,494,000**	**Total—Contributions**	**2,503,698**	**(9,698)**	**...**	**2,492,999**
							Other transfer payments				
							Reciprocal taxation				
...	303,000,000	16,325,000	...	...	(237,249)	319,087,751	(S) Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part VII	319,087,751	...	...	285,133,011
...	**303,000,000**	**16,325,000**	**...**	**...**	**(237,249)**	**319,087,751**	**Total—Other transfer payments**	**319,087,751**	**...**	**...**	**285,133,011**
							Departmental Summary by Activity				
...	2,494,000	...	...	...	...	2,494,000	Supply operations	2,503,698	(9,698)	...	2,492,999
...	303,000,000	16,325,000	...	...	(237,249)	319,087,751	Reciprocal taxation	319,087,751	...	...	285,133,011
...	**305,494,000**	**16,325,000**	**...**	**...**	**(237,249)**	**321,581,751**	**Total Department**	**321,591,449**[1]	**(9,698)**	**...**	**287,626,010**
...	**305,494,000**	**16,325,000**	**...**	**...**	**(237,249)**	**321,581,751**	**Total Ministry**	**321,591,449**	**(9,698)**	**...**	**287,626,010**

(S) Statutory transfer payment.

[1] As a result of provincial sales taxes paid directly by the Supply Revolving Fund to the various provincial governments, the transfer payments and the expenditures by standard object (Table 5 in Section 1 of this volume) will differ by $107,724.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Supply operations			
Recoveries from the provision of goods and services sold to other Government departments and agencies	447,457,000	456,325,220	428,236,540
Regional operations			
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	199,075,000	227,804,106	208,538,417
Management and operational services			
Recoveries from the provision of services in support of the Receiver General function, and in the areas of compensation, personnel, finance, management consulting, auditing and advisory services	85,740,000	98,103,000	93,859,796
Program administration			
Recoveries for the cost of general administrative services provided to the Supply Revolving Fund and to other Government departments	55,244,000	58,377,876	54,719,882
Total Department—Budgetary	**787,516,000**	**840,610,202**	**785,354,635**
Total Ministry—Budgetary	**787,516,000**	**840,610,202**	**785,354,635**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Royal Canadian Mint—		
Interest	1,744,926	2,615,552
Transfer of profit	60,363,664	...
Defence production loan account	236,597	48,057
Cash—		
Interest on bank deposits	6,420,154	5,491,397
Other accounts—		
Interest on investment re: military purchases	29,140,018	22,351,258
	97,905,359	30,506,264
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	219,023	1,097,957
Refunds of previous years' capital	20,000	84,201
Adjustments to Payables at Year End (PAYE)	139,965	600,396
	378,988	1,782,554
Services and service fees—		
Access to information fees	36,240	19,590
Proceeds from sales—		
Sales of surplus Crown assets	19,271,064	22,482,588
Other non-tax revenue—		
Conscience money	3,203	11,884
Donations to the Crown	89,585	75,415
Management and operational services sector—Consolidated Revenue Fund	11,545,044	11,116,300
Miscellaneous	8,115,803	13,480,742
	19,753,635	24,684,341
Total Department	**137,345,286**	**79,475,337**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	97,905,359	**30,506,264**
Refunds of previous years' expenditure	378,988	**1,782,554**
Services and service fees	36,240	**19,590**
Proceeds from sales	19,271,064	**22,482,588**
Other non-tax revenue	19,753,635	**24,684,341**
Total Ministry	**137,345,286**	**79,475,337**

[1] Interest unless otherwise indicated.

SECTION 27

1989-90
PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Aviation Safety Board
Civil Aviation Tribunal
Grain Transportation Agency Administrator
National Transportation Agency

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Program objectives and activity descriptions	27.2
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Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and Coordination

The Policy and Coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with Access to Information/Privacy/Canadian Human Rights Act; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the Branch Line Rehabilitation/Hopper Car Program, Economic and Regional Development Agreements (ERDAs), Newfoundland Railway Containerization Program, ferry services consisting of Marine Atlantic, private operators and provincial authorities, Newfounland Dockyard Company, Canada Ports Corporation, and the St. Lawrence Seaway Authority (Jacques Cartier and Champlain Bridges).

Marine/Canadian Coast Guard

Marine Transportation activities encompass the provision of marine navigation systems including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communication; provision of route assistance through ice-infested waters; monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the resupply of northern settlements; support of arctic research and development, direct services as part of the federal Government's commitment to marine search and rescue enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; emergency planning and pollution clean-up; the development, administration and maintenance of public harbours and ports.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The Aviation activity is responsible for the development and operation of essential air navigation facilities and services including provision of policies, plans and procedures, flight calibration/inspection services and aeronautical information; provision of reliable air navigation facilities, electronic systems and equipment; maintaining the safe, orderly and expeditious flow of air traffic through control and guidance of aircraft movement in airspace and on airport manoeuvring areas; regulation and control of civil aviation activities including detection of unsafe conditions; promotion of safety; and provision of aircraft services to Transport Canada and other federal departments and agencies.

Airports Authority Group

The Airports Authority Group is responsible for the development, maintenance and operation of essential civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as passenger and baggage security screening, policing, airport crash, firefighting and rescue, and the maintenance and upkeep of airport facilities including terminals, parking garages, runways, roads, mechanical and electrical equipment. Airports operated by the Transport Canada involve 9 major airports and 97 national, regional and local airports.

Surface

The Surface Group is responsible for the development, implementation and monitoring of policies and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental Administration

The Departmental Administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister, Minister of State and Deputy Minister. The Assistant Deputy Minister (ADM) Finance centrally controls and provides services to the Department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, safety and security and emergency planning.

Air Canada

Objective

To operate the business of an air carrier, within and outside Canada.

Canadian Aviation Safety Board

Objective

To advance aviation safety.

Activity Description

Advancement of Aviation Safety

The investigation, analysis and reporting of accidents, incidents and hazards involving civil aircraft in order to determine the contributing causes and factors for the purpose of developing safety recommendations designed to eliminate or reduce aviation safety deficiencies.

Civil Aviation Tribunal

Objective

To provide the aviation community the opportunity to appeal enforcement decisions or penalties assessed under the Aeronautics Act.

Activity Description

Review Hearings and Appeals

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement decisions and/or penalties assessed by the Minister of Transport under the Aeronautics Act; to conduct hearings into such appeals; and to advise the Minister to sustain such decisions or to substitute the Tribunal's decisions or to request the Minister to reconsider.

Grain Transportation Agency Administrator

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export position in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator

Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximun benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a national scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers, and others on system performance and evaluation.

National Transportation Agency

Objective

To support the implementation of the national transportation policy through the economic regulation of carriers and modes of transportaion that come under federal jurisdiction and through the investigation of railway/pipeline accidents.

Activity Description

Transportation Subsidies

The determination of complex and continuously evolving freight or "compensatory" rates and payment of subsidies in support of transportation services, and the evaluation and determination of rail network rationalization proposals.

Market Entry and Analysis

The licensing of Canadian and foreign carriers in respect of their operations in Canada, and the enforcement of requirements established by Agency regulations and licenses and by international agreements; participation in the negotiation and implementation of international air agreements; and monitoring and analysis of the impact of economic regulation on the transportation sector.

Dispute Resolution

The resolution of disputes, complaints and applications arising from shippers, travellers, carriers and other interested parties, through a variety of mechanisms including informal and formal investigations, mediation and final offer arbitration; investigation, upon complaint, of proposed acquisitions and mergers involving Canadian transportation undertakings; filing of confidential contracts, examination and filing of various tariffs and related documents as required under the relevant federal statutes and regulations; and the regulation and investigation of matters pertinent to the transportation of persons with disabilities.

Railway/Pipeline Accident Investigations

The investigation of railway/pipeline accidents and incidents for purposes of determining causes and circumstances, the maintenance of data and information related to past investigations and safety in general, the analysis of safety-related data for purposes of identifying trends and anomalies in railway/pipeline related hazards, and the preparation of recommendations for regulatory action to reduce the risk of recurrence and to otherwise improve safety.

Management and Administration

The Agency Members, executive and corporate management functions, and legal and administrative services in support of Agency activities.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	623,486,000	...	...	623,486,000	1	Operating expenditures				
...	...	15,100,000	...	15,100,000	1c	Transfer of $19,941,450 from Transport Vote 10, and $17,100,550 from Transport Vote 35				
...	...	...	19,941,450	19,941,450		Transfer from: Vote 10				
...	...	...	17,100,550	17,100,550		Vote 35				
...	...	...	43,102,925	43,102,925		TB Vote 5[1]				
...	623,486,000	15,100,000	80,144,925	718,730,925		Total—Vote 1	708,717,324	10,013,601	...	608,112,674
...	565,411,000	...	...	565,411,000	5	Capital expenditures				
...	...	1	...	1	5c	Transfer of $4,939,999 from Transport Vote 10				
...	...	...	4,939,999	4,939,999		Transfer from Vote 10				
...	...	...	(4,543,999)	(4,543,999)		Transfer to: Vote 17				
...	...	...	(2,724,999)	(2,724,999)		Vote 20				
...	565,411,000	1	(2,328,999)	563,082,002		Total—Vote 5	583,156,136	(20,074,134)	...	518,057,590
...	294,857,805	...	...	294,857,805	10	Grants and contributions				
...	...	1	...	1	10b	The grants listed in the Estimates				
...	...	...	(19,941,450)	(19,941,450)		Transfer to: Vote 1				
...	...	...	(4,939,999)	(4,939,999)		Vote 5				
...	...	...	(1,012,799)	(1,012,799)		Vote 17				
...	...	...	(3,599,999)	(3,599,999)		Vote 25				
...	...	...	(137,753)	(137,753)		Vote 45				
...	294,857,805	1	(29,632,000)	265,225,806		Total—Vote 10	248,012,101	17,213,705	...	330,029,917
...	1	...	...	1	11	Canada Harbour Place Corporation—Authority to borrow money otherwise than from the Crown	...	1	...	...
...	27,000,000	...	...	27,000,000	15	Payments to the Canada Ports Corporation	26,650,000	350,000	...	2,774,594
...	1	...	...	1	16	Canada Ports Corporation and other Port Corporations—Authority to borrow money otherwise than from the Crown	...	1	...	...
...	...	1	...	1	17b	Payments to the Canada Ports Corporation for improvement to port facilities—Transfer of $4,543,999 from Transport Vote 5				
...	...	1	...	1	17c	Transfer of $1,012,799 from Transport Vote 10				
...	...	...	4,543,999	4,543,999		Transfer from: Vote 5				
...	...	...	1,012,799	1,012,799		Vote 10				
...	...	2	5,556,798	5,556,800		Total—Vote 17	5,403,095	153,705	...	...
...	4,806,000	...	...	4,806,000	20	Payment to the Canarctic Shipping Company Limited				
...	...	1	...	1	20b	Transfer of $2,724,999 from Transport Vote 5				
...	...	1	...	1	20c	Transfer of $539,999 from Transport Vote 35				
...	...	...	2,724,999	2,724,999		Transfer from: Vote 5				
...	...	...	539,999	539,999		Vote 35				
...	4,806,000	2	3,264,998	8,071,000		Total—Vote 20	7,739,583	331,417	...	5,963,515

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	10,684,000	...	...	10,684,000	25	Payment to the Jacques Cartier and Champlain Bridges Inc.				
...	...	1	...	1	25c	Transfer of $3,599,999 from Transport Vote 10				
...	...	...	3,599,999	3,599,999		Transfer from Vote 10				
...	10,684,000	1	3,599,999	14,284,000		Total—Vote 25	13,947,832	336,168	...	8,783,052
...	...	1	...	1	26c	Payment to the Laurentian Pilotage Authority—Transfer of $1,902,999 from Transport Vote 35				
...	...	...	1,902,999	1,902,999		Transfer from Vote 35				
...	...	1	1,902,999	1,903,000		Total—Vote 26c	1,672,590	230,410	...	1,587,075
...	253,467,000	...	...	253,467,000	30	Payments to Marine Atlantic Inc.				
...	...	12,000,000	...	12,000,000	30b	Payments to Marine Atlantic Inc.				
...	253,467,000	12,000,000	...	265,467,000		Total—Vote 30	265,466,477	523	...	126,480,799
...	541,000,000	...	...	541,000,000	35	Payments to VIA Rail Canada Inc.				
...	...	...	(17,100,550)	(17,100,550)		Transfer to: Vote 1				
...	...	...	(539,999)	(539,999)		Vote 20				
...	...	...	(1,902,999)	(1,902,999)		Vote 26c				
...	541,000,000	...	(19,543,548)	521,456,452		Total—Vote 35	521,119,582	336,870	...	607,438,012
...	26,900,000	...	...	26,900,000	40	Payments to the St. Lawrence Seaway Authority	26,900,000	...	...	25,400,000
...	18,000	...	...	18,000	45	Payments to CN Railway for benefits provided to employees				
...	...	1	...	1	45c	Transfer of $137,753 from Transport Vote 10				
...	...	...	137,753	137,753		Transfer from Vote 10				
...	18,000	1	137,753	155,754		Total—Vote 45	82,457	73,297	...	113,137
...	...	1	...	1	46b	Canadian National Railways—To forgive an amount of $47,644,192.20 due to Her Majesty in Right of Canada representing dividends for 1985 and 1987	...	1	...	...
...	47,800	...	400	48,200	(S)	Minister of Transport—Salary and motor car allowance	48,200	...	...	46,825
263,920,671	(82,550,000)	18,550,000	64,000,000	263,920,671	(S)	Airports Revolving Fund	(58,536,181)	...	322,456,852	(55,015,443)
...	3,000,000	...	324,449	3,324,449	(S)	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	3,324,449	...	...	2,233,401
...	120,840,000	...	(2,080,000)	118,760,000	(S)	Contributions to employee benefit plans	118,760,000	...	...	119,731,000
...	...	...	84,493	84,493	(S)	Refunds of amounts credited to revenue in previous years	84,493	...	...	153,551
...	...	...	...	...		Appropriations not required for the current year	...	...	...	641,228
263,920,671	2,388,967,607	45,650,010	105,432,267	2,803,970,555		Total budgetary	2,472,548,138	8,965,565	322,456,852	2,302,530,927

...	17,260,000	...	...	17,260,000	L50	Loan to Prince Rupert Port Corporation for port improvements	17,260,000	...	...	...
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the Canada Ports Corporation Act, Sections 26 and 52. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the St. Lawrence Seaway Authority Act, Section 28. Limit $10,000,000. (Net)	...	...	10,000,000	...
						Appropriations not required for the current year	...	...	...	1,000,000
20,000,000	17,260,000	...	...	37,260,000		Total non-budgetary	17,260,000	...	20,000,000	1,000,000
						Total Department—				
263,920,671	**2,388,967,607**	**45,650,010**	**105,432,267**	**2,803,970,555**		**Budgetary**	**2,472,548,138**	**8,965,565**	**322,456,852**	**2,302,530,927**
20,000,000	**17,260,000**	**...**	**...**	**37,260,000**		**Non-budgetary**	**17,260,000**	**...**	**20,000,000**	**1,000,000**
						Air Canada [2]				
420,991,000	...	...	(420,991,000)	...	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 13. Authorized capital limit $750,000,000. (Gross)	...	...	...	...
620,077,299	...	...	(620,077,299)	...	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 19. Limit $750,000,000. (Net)	...	...	...	...
1,041,068,299	**...**	**...**	**(1,041,068,299)**	**...**		**Total Program—Non-budgetary**	**...**	**...**	**...**	**...** [2]
						Canadian Aviation Safety Board				
...	16,009,000	...	...	16,009,000	55	Program expenditures	15,726,812	282,188	...	15,333,574
...	1,642,000	...	...	1,642,000	(S)	Contributions to employee benefit plans	1,642,000	...	...	1,586,958
...	**17,651,000**	**...**	**...**	**17,651,000**		**Total Program—Budgetary**	**17,368,812**	**282,188**	**...**	**16,920,532**
						Civil Aviation Tribunal				
...	1,052,000	...	...	1,052,000	60	Program expenditures	820,945	231,055	...	782,977
...	67,000	...	...	67,000	(S)	Contributions to employee benefit plans	67,000	...	...	62,000
...	**1,119,000**	**...**	**...**	**1,119,000**		**Total Program—Budgetary**	**887,945**	**231,055**	**...**	**844,977**
						Grain Transportation Agency Administrator				
...	4,534,000	...	...	4,534,000	65	Program expenditures				
...	...	1,000,000	...	1,000,000	65b	Program expenditures and contributions				
...	4,534,000	1,000,000	...	5,534,000		Total—Vote 65	3,874,094	1,659,906	...	7,273,058
...	224,000	...	...	224,000	(S)	Contributions to employee benefit plans	224,000	...	...	222,000
...	**4,758,000**	**1,000,000**	**...**	**5,758,000**		**Total Program—Budgetary**	**4,098,094**	**1,659,906**	**...**	**7,495,058**
						National Transportation Agency				
...	33,023,000	...	...	33,023,000	70	Operating expenditures				
...	...	1	...	1	70c	Transfer of $199,999 from Transport Vote 75				
...	...	...	199,999	199,999		Transfer from: Vote 75				
...	...	...	666,297	666,297		TB Vote 5[1]				
...	33,023,000	1	866,296	33,889,297		Total—Vote 70	33,504,434	384,863	...	36,878,368

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	13,633,000	...	...	13,633,000	75	Contributions				
...	...	...	(199,999)	(199,999)		Transfer to Vote 70				
...	13,633,000	...	(199,999)	13,433,001		Total—Vote 75	10,958,180	2,474,821	...	15,907,622
...	472,148,000	97,952,000	(1,345,385)	568,754,615	(S)	Payments to railway companies under the Western Grain Transportation Act	568,754,615	...	...	777,338,957
...	62,964,000	(16,535,000)	(14,221,668)	32,207,332	(S)	Payments to railway and transportation companies under the Railway Act	32,207,332	...	...	74,040,096
...	17,502,000	2,320,000	(1,534,300)	18,287,700	(S)	Payments to railway companies under the National Transportation Act, 1987	18,287,700	...	...	...
...	82,164,000	6,099,000	(1,781,548)	86,481,452	(S)	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	86,481,452	...	...	78,384,492
...	3,967,000	...	...	3,967,000	(S)	Contributions to employee benefit plans	3,967,000	...	...	4,829,000
...	**685,401,000**	**89,836,001**	**(18,216,604)**	757,020,397		**Total Program—Budgetary**	754,160,713	**2,859,684**	...	**987,378,535**
						Total Ministry—				
263,920,671	**3,097,896,607**	**136,486,011**	**87,215,663**	3,585,518,952		**Budgetary**	3,249,063,702	**13,998,398**	**322,456,852**	**3,315,170,029**[3]
1,061,068,299	**17,260,000**	...	**(1,041,068,299)**	37,260,000		**Non-budgetary**	17,260,000	...	**20,000,000**	**1,000,000**[2]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

[2] During the year, Air Canada was transferred to Finance under Privatization and Regulatory Affairs. Therefore, the previous year's non-budgetary amount has been restated by $23,645,003.

[3] During the year, Northern Pipeline Agency was transferred to Privy Council. Therefore, the previous year's expenditure has been restated by $213,551.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	901,376,802	12,000,004	996,845	(9,097,743)	76,495	...	905,352,403	**Policy and coordination**	906,595,422	(1,243,019)	...	812,089,316
...	502,617,900	1	7,693,711	5,107,086	(2,442,372)	(20,044,000)	492,932,326	**Marine/Canadian Coast Guard**	496,272,568	(3,340,242)	...	459,177,611
...	500,989,000	15,100,000	18,320,820	42,254,905	650,726	(291,426,000)	285,889,451	**Aviation**	274,828,580	11,060,871	...	212,123,768
263,920,671	473,844,000	18,550,000	6,472,393	(14,124,093)	63,855,169	(807,130,000)	5,388,140	**Airports Authority Group**	(352,802,595)	35,733,883	322,456,852	(330,131,428)
...	32,500,300	3	1,275,014	2,177,286	(190,952)	...	35,761,651	**Surface**	34,567,991	1,193,660	...	25,443,870
...	157,426,800	...	8,344,142	5,643,558	55,827	(9,069,000)	162,401,327	**Departmental administration**	166,984,721	(4,583,394)	...	147,961,737
...	(1,127,669,000)	...	...	...	...	1,127,669,000	...	**Revenue credited to the vote**	...	...	...	...
263,920,671	1,441,085,802	45,650,008	43,102,925	31,960,999	62,004,893	...	1,887,725,298	**Total—Operating**	1,526,446,687	38,821,759	322,456,852	1,326,664,874
								Capital				
...	18,502,000	1	...	(17,400,000)	...	...	1,102,001	**Policy and coordination**	969,820	132,181	...	1,382,111
...	115,591,000	...	...	87,540,000	...	...	203,131,000	**Marine/Canadian Coast Guard**	211,682,586	(8,551,586)	...	176,666,296
...	296,279,000	...	...	(66,090,000)	...	...	230,189,000	**Aviation**	242,345,833	(12,156,833)	...	201,676,839
...	201,910,000	...	...	(11,578,000)	...	...	190,332,000	**Airports Authority Group**	217,231,681	(26,899,681)	...	246,556,879
...	3,048,000	...	...	200,000	...	...	3,248,000	**Surface**	3,192,026	55,974	...	3,499,972
...	14,694,000	...	...	4,999,001	...	...	19,693,001	**Departmental administration**	19,342,955	350,046	...	13,820,638
...	650,024,000	1	...	(2,328,999)	...	...	647,695,002	Total—Capital	694,764,901	(47,069,899)	...	643,602,735
								Transfer payments				
...	214,590,000	...	...	(16,646,000)	324,449	...	198,268,449	Policy and coordination	184,256,309	14,012,140	...	271,670,836
...	3,185,117	...	...	(404,500)	...	...	2,780,617	Marine/Canadian Coast Guard	2,034,676	745,941	...	2,607,174
...	367,000	...	...	140,000	...	...	507,000	Aviation	741,157	(234,157)	...	363,862
...	48,826,000	...	...	1,031,600	...	...	49,857,600	Airports Authority Group	47,664,436	2,193,164	...	42,401,712
...	30,869,688	1	...	(14,143,100)	...	...	16,726,589	Surface	16,529,265	197,324	...	14,859,620
...	20,000	...	...	390,000	...	...	410,000	Departmental administration	110,707	299,293	...	360,114
...	297,857,805	1	...	(29,632,000)	324,449	...	268,550,255	Total—Transfer payments	251,336,550	17,213,705	...	332,263,318
								Non-budgetary				
								Crown corporations:				
20,000,000	17,260,000	...	...	...	...	...	37,260,000	Policy and coordination	17,260,000	...	20,000,000	1,000,000
								Departmental Summary				
								Policy and coordination—				
...	1,134,468,802	12,000,005	996,845	(43,143,743)	400,944	...	1,104,722,853	Budgetary	1,091,821,551	12,901,302	...	1,085,142,263
20,000,000	17,260,000	...	...	...	...	...	37,260,000	Non-budgetary	17,260,000	...	20,000,000	1,000,000
...	601,350,017	1	7,693,711	92,242,586	(2,442,372)	...	698,843,943	Marine/Canadian Coast Guard	709,989,830	(11,145,887)	...	638,451,081
...	506,209,000	15,100,000	18,320,820	(23,695,095)	650,726	...	516,585,451	Aviation	517,915,570	(1,330,119)	...	414,164,469
263,920,671	(82,550,000)	18,550,000	6,472,393	(24,670,493)	63,855,169	...	245,577,740	Airports Authority Group	(87,906,478)	11,027,366	322,456,852	(41,172,837)

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	66,417,988	4	1,275,014	(11,765,814)	(190,952)	...	55,736,240	Surface	54,289,282	1,446,958	...	43,803,462
...	163,071,800	...	8,344,142	11,032,559	55,827	...	182,504,328	Departmental administration	186,438,383	(3,934,055)	...	162,142,489
								Total Department—				
263,920,671	**2,388,967,607**	**45,650,010**	**43,102,925**	...	**62,329,342**	...	**2,803,970,555**	**Budgetary**	**2,472,548,138**	**8,965,565**	**322,456,852**	**2,302,530,927**
20,000,000	**17,260,000**	...	...	...	...	...	**37,260,000**	**Non-budgetary**	**17,260,000**	...	**20,000,000**	**1,000,000**
								Air Canada[1]				
1,041,068,299	...	...	(1,041,068,299)	...	...	...	...	Non-budgetary	...	...	...	...
								Total Program—				
1,041,068,299	...	...	**(1,041,068,299)**	...	...	...	...	**Non-budgetary**	...	...	...	...[1]
								Canadian Aviation Safety Board				
								Operating				
...	16,775,000	...	...	...	...	...	16,775,000	Advancement of aviation safety	16,453,081	321,919	...	15,488,555
								Capital				
...	876,000	...	...	...	...	...	876,000	Advancement of aviation safety	915,731	(39,731)	...	1,431,977
...	**17,651,000**	...	...	...	...	...	**17,651,000**	**Total Program—Budgetary**	**17,368,812**	**282,188**	...	**16,920,532**
								Civil Aviation Tribunal				
								Operating				
...	1,119,000	...	...	...	...	...	1,119,000	Review hearings and appeals	887,945	231,055	...	844,977
...	**1,119,000**	...	...	...	...	...	**1,119,000**	**Total Program—Budgetary**	**887,945**	**231,055**	...	**844,977**
								Grain Transportation Agency Administrator				
...	3,283,000	...	...	(35,500)	...	...	3,247,500	Operating	2,518,150	729,350	...	2,255,282
...	43,000	...	...	35,500	...	...	78,500	Capital	79,144	(644)	...	86,162
...	1,432,000	1,000,000	...	...	...	...	2,432,000	Transfer payments	1,500,800	931,200	...	5,153,614
...	**4,758,000**	**1,000,000**	...	...	...	...	**5,758,000**	**Total Program—Budgetary**	**4,098,094**	**1,659,906**	...	**7,495,058**
								National Transportation Agency				
								Operating				
...	7,320,000	...	255,500	...	...	...	7,575,500	Transportation subsidies	5,800,644	1,774,856	...	7,156,840
...	6,277,000	...	118,400	...	...	...	6,395,400	Market entry and analysis	6,367,789	27,611	...	6,233,110
...	7,983,000	...	...	...	...	...	7,983,000	Dispute resolution	6,990,803	992,197	...	5,664,838

								Railway/pipeline accident investigations				
...	2,400,000	...	...	...	...	...	2,400,000		2,391,665	8,335	...	...
...	12,417,000	1	292,397	100,000	...	...	12,809,398	Management and administration	14,567,494	(1,758,096)	...	12,637,104
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	9,062,517
...	36,397,000	1	666,297	100,000	...	...	37,163,298	Total—Operating	36,118,395	1,044,903	...	40,754,409
								Capital				
...	360,000	...	...	...	...	...	360,000	Transportation subsidies	102,381	257,619	...	131,293
...	25,000	...	...	...	...	...	25,000	Market entry and analysis	192,048	(167,048)	...	95,778
...	28,000	...	...	...	...	...	28,000	Dispute resolution	240,455	(212,455)	...	146,309
...	...	...	...	...	...	...	...	Railway/pipeline accident investigations	61,441	(61,441)	...	...
...	180,000	...	...	99,999	...	...	279,999	Management and administration	756,714	(476,715)	...	507,122
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	72,457
...	593,000	...	...	99,999	...	...	692,999	Total—Capital	1,353,039	(660,040)	...	952,959
								Transfer payments				
...	648,411,000	89,836,000	...	(199,999)	(18,882,901)	...	719,164,100	Transportation subsidies	716,689,279	2,474,821	...	942,669,380
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,001,787
...	648,411,000	89,836,000	...	(199,999)	(18,882,901)	...	719,164,100	Total—Transfer payments	716,689,279	2,474,821	...	945,671,167
								Program Summary				
...	656,091,000	89,836,000	255,500	(199,999)	(18,882,901)	...	727,099,600	Transportation subsidies	722,592,304	4,507,296	...	949,957,513
...	6,302,000	...	118,400	...	...	...	6,420,400	Market entry and analysis	6,559,837	(139,437)	...	6,328,888
...	8,011,000	...	...	...	...	...	8,011,000	Dispute resolution	7,231,258	779,742	...	5,811,147
...	2,400,000	...	...	...	...	...	2,400,000	Railway/pipeline accident investigations	2,453,106	(53,106)	...	...
...	12,597,000	1	292,397	199,999	...	...	13,089,397	Management and administration	15,324,208	(2,234,811)	...	13,144,226
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	12,136,761
...	**685,401,000**	**89,836,001**	**666,297**	...	**(18,882,901)**	...	757,020,397	**Total Program—Budgetary**	**754,160,713**	**2,859,684**	...	**987,378,535**
								Total Ministry—				
263,920,671	**3,097,896,607**	**136,486,011**	**43,769,222**	...	**43,446,441**	...	**3,585,518,952**	**Budgetary**	**3,249,063,702**	**13,998,398**	**322,456,852**	**3,315,170,829**(2)
1,061,068,299	**17,260,000**	...	**(1,041,068,299)**	...	...	...	**37,260,000**	**Non-budgetary**	**17,260,000**	...	**20,000,000**	**1,000,000**(1)

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(1) During the year, Air Canada was transferred to Finance under Privatization and Regulatory Affairs. Therefore, the previous year's non-budgetary amount has been restated by $23,645,003.

(2) During the year, Northern Pipeline Agency was transferred to Privy Council. Therefore, the previous year's expenditure has been restated by $213,551.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Policy and coordination				
...	17,159,000	...	...	(174,390)	...	16,984,610	Province of British Columbia in respect of the provision of ferry and costal freight and passenger services	16,984,610	...	...	16,388,084
...	50,000	...	...	...	...	50,000	Grant to the Institute of Risk Research at the University of Waterloo, in furtherance of the objectives of the research and development program of Transport Canada to assist in the development of risk research information and methodology, including information on risks associated with the transportation of dangerous goods	50,000	...	...	50,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,675,900
...	17,209,000	...	...	(174,390)	...	17,034,610		17,034,610	...	...	24,113,984
							Marine/Canadian Coast Guard				
...	150	...	...	...	...	150	Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	...	...	150
							Nautical services—Grants to institutions assisting sailors:				
...	300	...	...	...	...	300	Welland Canal Mission for Sailors	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen, Toronto, Ontario	300	...	...	300
...	200	...	...	...	...	200	Seamen's Mission Society, Saint John, NB	200	...	...	200
...	10,000	...	...	...	...	10,000	British Sailors' Society (Canada)	10,000	...	...	10,000
...	600	...	...	...	...	600	Mariners' House of Montreal, Montreal, PQ	600	...	...	600
...	300	...	...	...	...	300	Mission to Seamen—Lakehead Branch	300	...	...	300
...	300	...	...	...	...	300	Mission to Seamen—Sarnia and Windsor	300	...	...	300
...	300	...	...	...	...	300	Seafarer's Club—Prince Rupert, BC	300	...	...	300
...	1,667	...	...	...	...	1,667	Steamship inspection—Grant to the Canada Safety Council for the promotion of boating safety	1,667	...	...	1,667
...	5,000	...	...	...	...	5,000	Grant to the Canadian Port and Harbour Association	2,326	2,674	...	3,500
...	19,117	...	...	...	...	19,117		16,443	2,674	...	17,617

							Aviation				
...	25,000	...	...	...	...	25,000	Royal Canadian Flying Clubs Association	25,000	...	...	25,000
...	4,000	...	...	...	...	4,000	Grant to l'Association des gens de l'air du Québec Inc. for promotion of Quebec's interests in the aviation field	4,000	...	...	4,000
...	...	...	...	90,000	...	90,000	Grant to the Airshow Canada International Symposium	90,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	29,000	...	...	90,000	...	119,000		119,000	...	...	34,000
							Surface				
...	100,000	1	...	50,000	...	150,001	Grant to the Operation Lifesaver Committee in support of a highway-railway grade crossing safety awareness program	150,000	1	...	150,000
							Departmental administration				
...	20,000	...	...	...	...	20,000	National Transportation Week Committee	20,000	...	...	20,000
...	**17,377,117**	**1**	...	**(34,390)**	...	17,342,728	**Total—Grants**	17,340,053	**2,675**	...	**24,335,601**
							Contributions				
							Policy and coordination				
...	185,000	...	...	142,000	...	327,000	Roads and Transportation Association of Canada	322,872	4,128	...	184,920
							Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:				
...	33,750,000	...	...	8,000,390	...	41,750,390	Province of Newfoundland (Economic and Regional Development Agreement)	43,779,625	(2,029,235)	...	29,646,902
...	23,473,000	...	...	(14,086,000)	...	9,387,000	Province of Quebec (Economic and Regional Development Agreement)	9,100,972	286,028	...	8,978,100
...	11,836,000	...	...	(813,000)	...	11,023,000	Contributions for ferry and coastal passenger and freight services	10,562,226	460,774	...	11,002,922
...	5,838,000	...	...	(338,000)	...	5,500,000	Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	5,500,000	...	...	28,630,000
...	17,584,000	...	...	(996,000)	...	16,588,000	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	14,866,740	1,721,260	...	15,320,391

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	14,100,000	...	...	...	...	14,100,000	Payments to railway companies to provide income support to grain producers in the 1988-89 crop year by the partial off-set of freight rates increases otherwise established by the Western Grain Transportation Act	8,199,010	5,900,990	...	26,632,342
...	2,000,000	...	...	(220,000)	...	1,780,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,681,889	98,111	...	1,719,677
...	2,000,000	...	...	...	...	2,000,000	Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1988 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	1,866,615	133,385	...	2,041,778
...	565,000	...	...	...	...	565,000	Payments for a program of assistance for the transportation of disabled persons	564,506	494	...	791,672
...	1,250,000	...	...	413,000	...	1,663,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the development of a traffic control and regulation system in Montreal, for the purpose of economic and regional development	1,140,870	522,130	...	1,789,703
...	2,300,000	...	...	1,029,000	...	3,329,000	Contributions to transportation service companies and shippers for transportation facilities and equipment to complete the Newfoundland containerization plan and to undertake necessary repairs and to provide operating subsidies to the Newfoundland Dockyard Company	3,328,974	26	...	8,827,420

...	20,000,000	...	...	(3,044,500)	...	16,955,500	Contributions to provinces to enhance overall efficiency and promote safety on the Yellowhead highway and to encourage, from a regional economic perspective, industrial development and tourism	11,080,073	5,875,427	...	14,498,156
...	7,500,000	...	...	(1,205,000)	...	6,295,000	Payments to provinces, territorial governments and the Canadian Council of Motor Transport Administrators towards the costs of implementing and enforcing the National Safety Code for commercial motor carriers	5,083,172	1,211,828	...	5,143,530
							Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	20,000,000	...	...	(1,100,000)	...	18,900,000	Nova Scotia	18,819,614	80,386	...	5,713,689
...	22,000,000	...	...	(404,000)	...	21,596,000	New Brunswick	22,413,809	(817,809)	...	19,980,000
...	10,000,000	...	...	(10,000,000)	...	...	Quebec	...	...	...	...
...	...	...	...	121,500	...	121,500	Payment for transportation development initiatives under the Manitoba Economic and Regional Development Agreements (ERDA)	73,586	47,914	...	184,010
...	...	...	...	148,000	...	148,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council for the boxcars and railroad bed stabilization program undertaken under subsidiary agreements to Economic and Regional Development Agreements in Manitoba	147,207	793	...	4,885,187
...	...	...	...	3,375,000	...	3,375,000	Payment to the Province of New Brunswick (Economic and Regional Development Agreement)	3,378,265	(3,265)	...	13,539,045
...	...	...	...	2,000,000	...	2,000,000	Payment to Prince Edward Island Coop Agreement on Transportation Development	1,987,225	12,775	...	...
...	3,000,000	...	...	...	324,449	3,324,449	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	3,324,449	...	...	2,233,401
...	...	...	...	168,000	...	168,000	Contribution to Borden Mercantile Co.	...	168,000	...	...
...	...	...	...	338,000	...	338,000	Transfer from Grain Transportation Agency for systems improvement reserve	...	338,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	45,814,007
...	197,381,000	...	...	(16,471,610)	324,449	181,233,839		167,221,699	14,012,140	...	247,556,852

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Marine/Canadian Coast Guard				
...	250,000	...	...	...	...	250,000	Contribution to the Canadian Red Cross Society in respect of its boating safety program	250,000	...	...	250,000
...	1,000,000	...	...	250,000	...	1,250,000	Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	1,007,643	242,357	...	868,166
...	1,826,000	...	...	(1,211,500)	...	614,500	Contribution to the highway improvement program under the Canada-Quebec subsidiary agreement on transportation development in respect of the Laviolette Bridge	113,590	500,910	...	97,891
...	90,000	...	...	...	...	90,000	Contribution to the Council of Forest Industries of British Columbia in respect of the waterborne debris abatement program	90,000	...	...	90,000
...	...	...	...	10,000	...	10,000	Contribution for International Maritime Organization (IMO)—Seminar on Safety and Security	10,000	...	...	...
...	...	...	...	465,000	...	465,000	Payment to Alberta re: Athabasca Marine Services	465,000	...	...	...
...	...	...	...	17,000	...	17,000	Contribution to the University of Quebec-Rimouski for the International Conference on working conditions and security onboard fishing vessels	17,000	...	...	...
...	...	...	...	15,000	...	15,000	Payment to the District of Kitimat for a study to assess opportunities for export and to develop a port development and marketing strategy for a deep sea terminal facility in Kitimat Public Harbour	15,000	...	...	...
...	...	...	...	50,000	...	50,000	Payment to the Government of the Northwest Territories—Study of northern port requirements	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,283,500
...	3,166,000	...	...	(404,500)	...	2,761,500		2,018,233	743,267	...	2,589,557

							Aviation				
...	216,000	...	...	...	...	216,000	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	454,706	(238,706)	...	208,110
...	97,000	...	...	...	...	97,000	Contributions to flying clubs, schools and instructors	92,451	4,549	...	96,752
...	25,000	...	...	...	...	25,000	Air Cadet League of Canada for Cadet training scholarships	25,000	...	...	25,000
...	...	...	...	50,000	...	50,000	Contribution to Recreational Aircraft Association of Canada	50,000	...	...	...
...	338,000	...	...	50,000	...	388,000		622,157	(234,157)	...	329,862
							Airports Authority Group				
...	18,138,000	...	...	(3,028,000)	...	15,110,000	Contributions for the operation of municipal or other airports	13,884,453	1,225,547	...	17,414,325
							Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:				
							Major contributions—				
...	1,880,000	...	...	...	...	1,880,000	Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Red Bay, Rigolet, Port Hope Simpson, Postville and Hopedale)	3,411,276	(1,531,276)	...	976,353
...	11,468,000	...	...	...	...	11,468,000	Québec—Nouveau Québec Inuit airports	7,920,389	3,547,611	...	11,761,476
...	3,400,000	...	...	(1,400,400)	...	1,999,600	Other airports improvements including Manitoba ERDA	3,492,868	(1,493,268)	...	3,274,829
...	13,500,000	...	...	5,900,000	...	19,400,000	Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	18,955,450	444,550	...	8,974,729
...	440,000	...	...	(440,000)	...	...	Devolution—Federal airports—Assistance to interested parties	...	...	...	...
...	48,826,000	...	...	1,031,600	...	49,857,600		47,664,436	2,193,164	...	42,401,712
							Surface				
...	6,957,000	...	...	(6,956,700)	...	300	Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council	...	300	...	...
...	13,378,000	...	...	(4,307,000)	...	9,071,000	Payments in support of grade separations approved under the Railway Safety and Railway Relocation and Crossing Acts	9,061,849	9,151	...	6,876,631

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	10,000,000	...	...	(2,929,400)	...	7,070,600	Payments in support of crossing improvements approved under the Railway Safety Act	7,006,111	64,489	...	...
...	87,000	...	...	...	...	87,000	Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	62,895	24,105	...	35,157
...	347,688	...	...	...	...	347,688	Contributions to Manitoba, Newfoundland, and Yukon to finance the cost of providing surveillance training and/or coordination activities in the transportation of dangerous goods	248,410	99,278	...	159,285
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,638,547
...	30,769,688	...	...	(14,193,100)	...	16,576,588		16,379,265	197,323	...	14,709,620
							Departmental administration				
							Devolution—Federal airports—				
...	...	...	...	390,000	...	390,000	Assistance to interested parties	90,707	299,293	...	340,114
...	**280,480,688**	...	...	**(29,597,610)**	**324,449**	251,207,527	**Total—Contributions**	233,996,497	**17,211,030**	...	**307,927,717**
							Departmental Summary by Activity				
...	214,590,000	...	...	(16,646,000)	324,449	198,268,449	Policy and coordination	184,256,309	14,012,140	...	271,670,836
...	3,185,117	...	...	(404,500)	...	2,780,617	Marine/Canadian Coast Guard	2,034,676	745,941	...	2,607,174
...	367,000	...	...	140,000	...	507,000	Aviation	741,157	(234,157)	...	363,862
...	48,826,000	...	...	1,031,600	...	49,857,600	Airports Authority Group	47,664,436	2,193,164	...	42,401,712
...	30,869,688	1	...	(14,143,100)	...	16,726,589	Surface	16,529,265	197,324	...	14,859,620
...	20,000	...	...	390,000	...	410,000	Departmental administration	110,707	299,293	...	360,114
...	**297,857,805**	**1**	...	**(29,632,000)**	**324,449**	**268,550,255**	**Total Department**	**251,336,550**	**17,213,705**	...	**332,263,318**
							Grain Transportation Agency Administrator				
							Contributions				
...	1,432,000	1,000,000	...	...	...	2,432,000	Contributions under the System Improvement Reserve Fund (SIR)	1,500,800	931,200	...	5,153,614
...	**1,432,000**	**1,000,000**	...	...	...	2,432,000	**Total Program**	**1,500,800**	**931,200**	...	**5,153,614**

							National Transportation Agency				
							Contributions				
							Transportation subsidies				
...	13,633,000	...	...	(199,999)	...	13,433,001	Payments to the railway companies under the Maritime Freight Rates Act	10,958,180	2,474,821	...	12,905,835
...	82,164,000	6,099,000	...	...	(1,781,548)	86,481,452	(S) Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	86,481,452	...	...	78,384,492
...	472,148,000	97,952,000	...	...	(1,345,385)	568,754,615	(S) Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act	568,754,615	...	...	777,338,957
...	62,964,000	(16,535,000)	...	...	(14,221,668)	32,207,332	(S) Payments to railway and transportation companies of amounts determined pursuant to Sections 261, 262, 270 and 281 of the Railway Act	32,207,332	...	...	56,389,720
...	17,502,000	2,320,000	...	...	(1,534,300)	18,287,700	(S) Payments to railway companies under the National Transportation Act, 1987	18,287,700	...	...	17,650,376
...	648,411,000	89,836,000	...	(199,999)	(18,882,901)	719,164,100		716,689,279	2,474,821	...	942,669,380
							Rail safety				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,001,787
							Program Summary by Activity				
...	648,411,000	89,836,000	...	(199,999)	(18,882,901)	719,164,100	Transportation subsidies	716,689,279	2,474,821	...	942,669,380
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	3,001,787
...	**648,411,000**	**89,836,000**	**...**	**(199,999)**	**(18,882,901)**	**719,164,100**	**Total Program**	**716,689,279**	**2,474,821**	**...**	**945,671,167**
...	**947,700,805**	**90,836,001**	**...**	**(29,831,999)**	**(18,558,452)**	**990,146,355**	**Total Ministry**	**969,526,629**	**20,619,726**	**...**	**1,283,088,099**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine/Canadian Coast Guard			
Arctic resupply	13,300,000	12,040,730	10,421,021
Employee deductions for housing rentals	483,000	412,440	418,730
Prescott shops operations	100,000	101,736	114,079
Recovery from Department of Environment for marine telecommunications services	25,000	11,000	31,300
Recovery from Department of Fisheries and Oceans for marine helicopter services	1,132,000	108,557	419,482
Recovery from Aviation Group	4,000	3,500	...
Miscellaneous	5,000,000	...	1,406
	20,044,000	12,677,963	11,406,018
Aviation			
Rentals, concessions and parking fees	1,743,000	1,907,883	1,686,851
Other revenue	29,169,000	30,651,425	22,010,802
Recoveries from major federal airports for air traffic control	84,411,000	84,411,000	82,300,000
Recoveries from Transport Marine/Canadian Coast Guard Activity for helicopters and telecommunication services	16,112,000	15,700,112	14,892,998
Recoveries from other Government departments for weather services under the Environmental Services Program	319,000	225,200	277,800
Air transportation tax	159,672,000	161,919,939	188,704,373
	291,426,000	294,815,559	309,872,824
Airports Authority Group			
Rentals, concessions and parking fees	223,111,000	240,817,005	221,840,371
Landing fees	118,409,000	122,502,384	120,211,078
General terminal fees	82,670,000	86,065,740	82,440,122
Other revenue	15,245,000	20,655,090	16,513,615
Recoveries from major federal airports for management services charges	30,011,000	30,011,000	34,688,000
Recoveries from Transport Aviation Activity, air navigation services for accommodation and maintenance services	5,200,000	4,350,193	5,200,000
Recoveries from other Government departments for program weather services under the environmental services	656,000	252,184	477,670
Air transportation tax	331,828,000	331,828,000	310,238,000
	807,130,000	836,481,596	791,608,856
Departmental administration			
Recoveries from electronic data processing services	3,847,000	4,544,036	3,791,449
Recovery of costs for management development and other training courses at departmental facilities	5,222,000	6,158,139	5,736,641
	9,069,000	10,702,175	9,528,090
Total Department—Budgetary	**1,127,669,000**	1,154,677,293	**1,122,415,788**
Air Canada[1]			
Non-budgetary (respendable receipts)			
Air Canada loan repayment. (Net)	...	...	...
Total Program—Non-budgetary	...	...	...[1]
Total Ministry—			
Budgetary	**1,127,669,000**	**1,154,677,293**	**1,122,415,788**
Non-budgetary	...	...	...[1]

[1] During the year, Air Canada was transferred to Finance under Privatization and Regulatory Affairs. Therefore, the previous year's non-budgetary amount has been restated by $23,645,003.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Air Canada	...	10,702,017
Canadian National Railway Company	14,910,995	15,924,366
Canada Ports Corporation	2,133,186	117,791
Saint John Harbour Bridge Authority	946,860	955,443
Halifax Port Corporation	2,143,011	412,392
Montreal Port Corporation	9,251,854	459,450
Prince Rupert Port Corporation	3,125,381	...
Quebec Port Corporation	387,259	...
Saint John Port Corporation	2,362,708	2,362,708
St John's Port Corporation	320,894	259,468
Vancouver Port Corporation	22,539,623	311,097
Corporation of the City of Montreal—Atwater Tunnel	9,118	11,984
Hamilton Harbour Commissioners	23,203	25,266
Port Alberni Harbour Commission	28,693	40,261
Thunder Bay Harbour Commission	1,688	8,201
	58,184,473	31,590,444
Refunds of previous years' expenditure—		
Payment received from Newfoundland Dockyard Co. for an overpayment of operating losses	...	1,417,857
Payment received from Canadian Wheat Board for refund under the Canadian withholding tax 1984-85	...	569,529
Payment received from Canadian National for refund of payments made prior to the amended Labour Assistance Program Regulations	...	5,585,010
Payment received from VIA Rail Canada Inc for refund of adjustment following the verification of the Labour Assistance Program for 1987-88	...	211,126
Payment received from the Province of New Brunswick under the Economic and Regional Development Agreement	...	958,747
Payment received from the Province of Newfoundland under the Economic and Regional Development Agreement	1,122,529	...
Payment received from the Province of Quebec under the Economic and Regional Development Agreement	185,686	...
Payment received from the Province of New Brunswick under the Highway Improvement Agreement	...	1,538,277
Payment received from Northumberland Ferries Limited under Recapture of Excess Profits Clause for 1986-87 and 1987-88	...	274,913
Payment received from Raytheon Canada Ltd concerning a price adjustment under the Radar Modernization Project Program	1,344,191	6,634,072
Payment received from Leslie and Palmer concerning a duplicate payment for installation of microwave landing system and supporting infrastructure	...	552,782
Payment received from Digital Equipment concerning a default payment for a computer system at Gander	1,400,000	...
Payment received from Chimo Shipping Limited due to failure to deliver cargo during 1978 to resupply the eastern Arctic	...	100,000
Adjustments to Payables at Year End (PAYE)—		
IBM	...	182,084
Public Works	1,290,887	1,370,274
Supply and Services	...	411,950
Jacques Cartier and Champlain Bridges Inc	162,301	120,849
Halifax Dartmouth Industries Ltd	...	1,548,500
Canadian Council of Motor Transports Administrators	155,245	...
Province of New Brunswick	374,223	...
Canadian National Railway Company	696,552	...
Government of the Northwest Territories	...	343,996
VIA Rail Canada Inc	11,326,720	23,219,186
Other	3,505,187	3,105,656
Sundries	1,748,062	2,246,749
	23,311,583	50,391,557
Privileges, licences and permits—		
Charter hire of auto ferry vessels	439,502	439,502
Sundries	158,288	205,313
	597,790	644,815
Proceeds from sales	46,291	194,466
Other non-tax revenue—		
Fees	2,706,128	2,833,255
Fines	360,268	235,856
Harbour dues	1,158,737	1,201,777
Permits	85,304	65,044
Rentals	9,293,554	10,014,388
Side wharfage	1,319,793	5,087,937
Storage	237,430	266,181
Top wharfage	5,224,253	1,321,288
Vessel mooring	52,936	50,220
Radio tolls	2,029,019	1,739,730

Revenue—*Concluded*

	Current year	Previous year
	$	$
Payment received from The St Lawrence Seaway Authority for navigation aids maintenance	553,058	533,996
Payment received from Airport Development Corporation as per agreement signing of the ground leases for terminal 3	...	2,000,000
Payment received from the Province of Nova Scotia as a contribution to the cost of the Yarmouth-Bar Harbour ferry service	...	667,000
Sundries	1,894,909	1,316,231
	24,915,389	27,332,903
Total Department	**107,055,526**	**110,154,185**
Canadian Aviation Safety Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	8,370	4,596
Adjustments to Payables at Year End (PAYE)	55,500	41,392
	63,870	45,988
Other non-tax revenue	22,540	21,948
Total Program	**86,410**	**67,936**
Civil Aviation Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,163	1,720
Other non-tax revenue	12,472	3,108
Total Program	**14,635**	**4,828**
Grain Transportation Agency Administrator		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	271	1,826
Adjustments to Payables at Year End (PAYE)	28	11,232
	299	13,058
Privileges, licences and permits	539,310	5
Proceeds from sales	25	512
Total Program	**539,634**	**13,575**

	Current year	Previous year
	$	$
National Transportation Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments to Payables at Year End (PAYE)	27,752	305,127
Repayment of travel advances	10,924	9,013
Refunds of suppliers accounts	31,646	31,565
Recovery of Western Grain Transportation Act subsidy	...	71,700,000
	70,322	72,045,705
Privileges, licences and permits	124	21
Services and service fees—		
Charges to companies for services rendered	1,229	842
Charges to other Government departments for services	28	68
Access to information	45	...
	1,302	910
Proceeds from sales	481	...
Total Program	**72,229**	**72,046,636**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	58,184,473	31,590,444
Refunds of previous years' expenditure	23,448,237	122,498,028
Privileges, licences and permits	1,137,224	644,841
Services and service fees	1,302	910
Proceeds from sales	46,797	194,978
Other non-tax revenue	24,950,401	27,357,959
Total Ministry	**107,768,434**	**182,287,160**[2]

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(1) Interest unless otherwise indicated.

(2) During the year, Northern Pipeline Agency has been transferred to Privy Council. Therefore, the previous year's revenue has been restated by $270,033.

SECTION 28

1989-90
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General

CONTENTS

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Program objectives and activity descriptions	28.2
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Details of amounts credited to the vote	28.10
Revenue	28.10

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and materiel resources.

Activity Description

Expenditure Management

On the basis of the analysis of departmental plans and programs, to recommend to the Government the acceptance or modification of specific expenditure proposals, in order to:

- reflect the priorities which the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the person-year resources, facilities, equipment, materials and supplies are used in the operation of programs; and
- to develop the Estimates for the approval of Parliament.

Personnel Management

The development, communication and evaluation of the personnel policies, regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs.

Staff Relations

The development and implementation of policies promoting effective employer-employee relations in the federal public service.

Administrative Policy

The development, communication and evaluation of administrative and information policies, regulations, standards and systems in order to ensure probity and prudence in the acquisition and use of materiel and services required to provide effective support to Government programs.

Official Languages

The development, communication and evaluation of the Official Language policies and programs within the federal public service.

Real Property Management

The improvement in the management of the federal portfolio of real property and the effectiveness of policies governing real property services and occupancy.

Departmental Administration

Includes executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government Contingencies

Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other paylist requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employment Initiatives

Provides funding for qualifying projects approved during the fiscal year which support the Government's employment strategy.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service Insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service Pensions

Provides for payments under earlier superannuation and retirement acts, under the Public Service Pension Adjustment Act and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Temporary Assignment Program

Objective

To provide executives and senior officers to carry out high priority temporary assignments in response to departmental, agency and Crown corporation requests.

Comptroller General

Objective

To see to the establishment and maintenance of sound management practices in the federal Government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

Activity Description

Financial and Management Accounting and Reporting

Has as its objective the establishment and maintenance of sound financial and management accounting and reporting in the federal Government. This is accomplished by developing and maintaining financial, accounting and reporting policies, including guidelines on the form and content of the Estimates and Public Accounts, and specifications for the development of financial systems; providing financial policy interpretation to departments and agencies; participating in the recruitment and development of financial officers; and assisting other central agencies in the development of legislation and policies affecting the control and accountability of departments and Crown corporations in order to ensure their compatibility with the Government's stated accounting and reporting policies.

Audit and Evaluation

Has as its objective the establishment and maintenance by departments and agencies of sound review processes. This involves the elaboration of policies, guidelines and standards for program evaluation and internal audit; the provision of assistance to departments and agencies in the implementation of evaluation and audit policies; the monitoring of evaluation and audit practices; participation in the training and development of managers and practitioners of program evaluation and internal audit; and the development, in conjunction with other central agencies, of Government Internal Audit and Program Evaluation Plans in order to coordinate the demand for, and appropriate use of evaluation and audit information.

Administration

Includes management and support work for the above activities; and financial, personnel and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Secretariat				
						Central Administration of the Public Service Program				
...	63,508,000	...	...	63,508,000	1	Program expenditures				
...	...	2,820,000	...	2,820,000	1b	Program expenditures				
...	...	...	2,102,813	2,102,813		Transfer from TB Vote 5[1]				
...	63,508,000	2,820,000	2,102,813	68,430,813		Total—Vote 1	68,404,622	26,191	...	61,055,179
...	6,000,000	...	...	6,000,000	3	Payments to Crown corporations in accordance with the Official Languages Act	1,193,285	4,806,715	...	...
...	47,800	...	400	48,200	(S)	President of the Treasury Board—Salary and motor car allowance	48,200	...	...	30,829
...	6,399,000	...	...	6,399,000	(S)	Contributions to employee benefit plans	6,399,000	...	...	5,965,000
...	...	...	2,031	2,031	(S)	Refunds of amounts credited to revenue in previous years	2,031	...	...	1,564
...	**75,954,800**	**2,820,000**	**2,105,244**	**80,880,044**		**Total Program—Budgetary**	**76,047,138**	**4,832,906**	**...**	**67,052,572**
						Government Contingencies and Centrally Financed Programs				
...	360,000,000	...	...	360,000,000	5	Government contingencies				
...	...	375,000,000	...	375,000,000	5b	Government contingencies				
...	...	...	(497,491,790)	(497,491,790)		Transfers to this and other ministries				
...	360,000,000	375,000,000	(497,491,790)	237,508,210		Total—Vote 5	...	237,508,210	...	...
...	180,000,000	...	...	180,000,000	10	Employment initiatives				
...	...	...	(180,000,000)	(180,000,000)		Transfers to other ministries				
...	180,000,000	...	(180,000,000)	...		Total—Vote 10	...	...	...	...
...	**540,000,000**	**375,000,000**	**(677,491,790)**	**237,508,210**		**Total Program—Budgetary**	**...**	**237,508,210**	**...**	**...**
						Employer Contributions to Insurance Plans Program				
...	368,865,000	...	...	368,865,000	15	Public Service Insurance				
...	...	...	8,500,000	8,500,000		Transfer from TB Vote 5[1]				
...	368,865,000	...	8,500,000	377,365,000		Total—Vote 15	377,322,885	42,115	...	278,858,964
...	100,000	...	125,985	225,985	(S)	Public Service Pensions (Public Service Pension Adjustment Act)	225,985	...	...	247,509

...	...	...	32,391,046	32,391,046	(S)	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	32,391,046	...	...	(14,466,725)
...	**368,965,000**	**...**	**41,017,031**	**409,982,031**		**Total Program—Budgetary**	**409,939,916**	**42,115**	**...**	**264,639,748**
						Temporary Assignment Program				
...	446,000	...	...	446,000	20	Program expenditures				
...	...	...	400,000	400,000		Transfer from TB Vote 5[1]				
...	446,000	...	400,000	846,000		Total—Vote 20	748,826	97,174	...	812,296
...	387,000	...	...	387,000	(S)	Contributions to employee benefit plans	387,000	...	...	493,000
...	**833,000**	**...**	**400,000**	**1,233,000**		**Total Program—Budgetary**	**1,135,826**	**97,174**	**...**	**1,305,296**
...	**985,752,800**	**377,820,000**	**(633,969,515)**	**729,603,285**		**Total Secretariat—Budgetary**	**487,122,880**	**242,480,405**	**...**	**332,997,616**
						Comptroller General				
...	13,248,000	...	...	13,248,000	25	Program expenditures				
...	...	1,207,000	...	1,207,000	25b	Program expenditures				
...	...	...	50,000	50,000		Transfer from TB Vote 5[1]				
...	13,248,000	1,207,000	50,000	14,505,000		Total—Vote 25	14,475,497	29,503	...	11,265,235
...	1,477,000	...	...	1,477,000	(S)	Contributions to employee benefit plans	1,477,000	...	...	1,311,000
...	**14,725,000**	**1,207,000**	**50,000**	**15,982,000**		**Total Program—Budgetary**	**15,952,497**	**29,503**	**...**	**12,576,235**
...	**1,000,477,800**	**379,027,000**	**(633,919,515)**	**745,585,285**		**Total Ministry—Budgetary**	**503,075,377**	**242,509,908**	**...**	**345,573,851**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Secretariat				
								Central Administration of the Public Service Program				
								Operating				
...	11,973,000	165,000	...	(354,187)	(102,820)	...	11,680,993	**Expenditure management**	11,679,706	1,287	...	10,625,976
...	18,379,000	2,204,000	...	(1,194,081)	62,363	...	19,451,282	**Personnel management**	19,396,887	54,395	...	18,624,403
...	6,142,000	125,000	...	54,000	(50,178)	...	6,270,822	**Staff relations**	6,300,160	(29,338)	...	5,911,919
...	7,469,000	101,000	...	256,351	14,711	...	7,841,062	**Administrative policy**	7,839,564	1,498	...	6,403,073
...	11,652,000	...	...	(237,323)	(18,803)	...	11,395,874	**Official languages**	6,587,461	4,808,413	...	5,067,055
...	4,100,000	...	...	17,779	12,201	...	4,129,980	**Real property management**	4,102,959	27,021	...	3,527,929
...	15,162,800	225,000	...	1,099,000	84,957	...	16,571,757	**Departmental administration**	16,602,127	(30,370)	...	14,952,546
...	74,877,800	2,820,000	...	(358,461)	2,431	...	77,341,770	Total—Operating	72,508,864	4,832,906	...	65,112,901
								Capital				
...	153,000	...	...	(30,914)	...	...	122,086	**Expenditure management**	122,086	...	...	374,737
...	330,000	...	...	434,995	...	...	764,995	**Personnel management**	764,995	...	...	507,793
...	169,000	...	...	7,091	...	...	176,091	**Staff relations**	176,091	...	...	205,154
...	117,000	...	...	209,648	...	...	326,648	**Administrative policy**	326,648	...	...	274,907
...	63,000	...	...	123,159	...	...	186,159	**Official languages**	186,159	...	...	65,642
...	80,000	...	...	(8,926)	...	...	71,074	**Real property management**	71,074	...	...	85,412
...	...	...	...	1,721,221	...	...	1,721,221	**Departmental administration**	1,721,221	...	...	111,026
...	912,000	...	...	2,456,274	...	...	3,368,274	Total—Capital	3,368,274	...	...	1,624,671
								Transfer payments				
...	...	...	...	5,000	...	...	5,000	Administrative policy	5,000	...	...	...
...	165,000	...	...	...	...	...	165,000	Departmental administration	165,000	...	...	315,000
...	165,000	...	...	5,000	...	...	170,000	Total—Transfer payments	170,000	...	...	315,000
								Program Summary				
...	12,126,000	165,000	...	(385,101)	(102,820)	...	11,803,079	Expenditure management	11,801,792	1,287	...	11,000,713
...	18,709,000	2,204,000	...	(759,086)	62,363	...	20,216,277	Personnel management	20,161,882	54,395	...	19,132,196
...	6,311,000	125,000	...	61,091	(50,178)	...	6,446,913	Staff relations	6,476,251	(29,338)	...	6,117,073
...	7,586,000	101,000	...	470,999	14,711	...	8,172,710	Administrative policy	8,171,212	1,498	...	6,677,980
...	11,715,000	...	...	(114,164)	(18,803)	...	11,582,033	Official languages	6,773,620	4,808,413	...	5,132,697
...	4,180,000	...	...	8,853	12,201	...	4,201,054	Real property management	4,174,033	27,021	...	3,613,341
...	15,327,800	225,000	...	2,820,221	84,957	...	18,457,978	Departmental administration	18,488,348	(30,370)	...	15,378,572
...	**75,954,800**	**2,820,000**	**...**	**2,102,813**	**2,431**	**...**	**80,880,044**	**Total Program—Budgetary**	**76,047,138**	**4,832,906**	**...**	**67,052,572**

								Government Contingencies and Centrally Financed Programs				
								Operating				
...	360,000,000	375,000,000	(486,438,977)	(11,052,813)	...	...	237,508,210	Government contingencies	...	237,508,210	...	...
...	180,000,000	...	(180,000,000)	...	...	...	...	Employment initiatives	...	...	...	...
...	**540,000,000**	**375,000,000**	**(666,438,977)**	**(11,052,813)**	**...**	**...**	**237,508,210**	**Total Program—Budgetary**	**...**	**237,508,210**	**...**	**...**
								Employer Contributions to Insurance Plans Program				
								Operating				
								Public Service				
...	392,793,000	...	...	8,500,000	...	(40,023,000)	361,270,000	insurance	365,720,785	(4,450,785)	...	268,562,708
...	16,095,000	...	...	...	...	...	16,095,000	Public Service pensions	11,602,100	4,492,900	...	10,296,256
...	...	...	...	...	32,391,046	...	32,391,046	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	32,391,046	...	...	(14,466,725)
...	(40,023,000)	...	...	...	...	40,023,000	...	Revenue credited to the vote	...	...	...	...
...	368,865,000	...	...	8,500,000	32,391,046	...	409,756,046	Total—Operating	409,713,931	42,115	...	264,392,239
								Transfer payments				
...	100,000	...	...	...	125,985	...	225,985	Public Service pensions	225,985	...	...	247,509
								Program Summary				
								Public Service				
...	352,770,000	...	...	8,500,000	...	...	361,270,000	insurance	365,720,785	(4,450,785)	...	268,562,708
...	16,195,000	...	...	...	125,985	...	16,320,985	Public Service pensions	11,828,085	4,492,900	...	10,543,765
...	...	...	...	...	32,391,046	...	32,391,046	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	32,391,046	...	...	(14,466,725)
...	**368,965,000**	**...**	**...**	**8,500,000**	**32,517,031**	**...**	**409,982,031**	**Total Program—Budgetary**	**409,939,916**	**42,115**	**...**	**264,639,748**
								Temporary Assignment Program				
								Operating				
...	2,944,000	...	...	400,000	...	(2,111,000)	1,233,000	Assignments	1,135,826	97,174	...	1,305,296
...	(2,111,000)	...	...	...	...	2,111,000	...	Revenue credited to the vote	...	...	...	...
...	**833,000**	**...**	**...**	**400,000**	**...**	**...**	**1,233,000**	**Total Program—Budgetary**	**1,135,826**	**97,174**	**...**	**1,305,296**
...	**985,752,800**	**377,820,000**	**(666,438,977)**	**(50,000)**	**32,519,462**	**...**	**729,603,285**	**Total Secretariat—Budgetary**	**487,122,880**	**242,480,405**	**...**	**332,997,616**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Comptroller General				
								Operating				
...	7,292,000	1,142,000	...	24,050	...	...	8,458,050	Financial and management accounting and reporting	7,721,127	736,923	...	5,794,747
...	4,455,000	...	...	16,250	...	...	4,471,250	Audit and evaluation	4,441,810	29,440	...	3,995,020
...	2,978,000	...	...	9,700	...	...	2,987,700	Administration	3,265,644	(277,944)	...	2,508,055
...	14,725,000	1,142,000	...	50,000	...	...	15,917,000	Total—Operating	15,428,581	488,419	...	12,297,822
								Capital				
...	...	65,000	...	...	...	...	65,000	Financial and management accounting and reporting	409,709	(344,709)	...	129,564
...	...	...	...	...	...	...	...	Audit and evaluation	87,218	(87,218)	...	126,454
...	...	...	...	...	...	...	...	Administration	26,989	(26,989)	...	22,395
...	...	65,000	...	...	...	...	65,000	Total—Capital	523,916	(458,916)	...	278,413
								Program Summary				
...	7,292,000	1,207,000	...	24,050	...	...	8,523,050	Financial and management accounting and reporting	8,130,836	392,214	...	5,924,311
...	4,455,000	...	...	16,250	...	...	4,471,250	Audit and evaluation	4,529,028	(57,778)	...	4,121,474
...	2,978,000	...	...	9,700	...	...	2,987,700	Administration	3,292,633	(304,933)	...	2,530,450
...	**14,725,000**	**1,207,000**	**...**	**50,000**	**...**	**...**	**15,982,000**	**Total Program—Budgetary**	**15,952,497**	**29,503**	**...**	**12,576,235**
...	**1,000,477,800**	**379,027,000**	**(666,438,977)**	**...**	**32,519,462**	**...**	**745,585,285**	**Total Ministry—Budgetary**	**503,075,377**	**242,509,908**	**...**	**345,573,851**

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available	As shown in									Available	
from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Secretariat				
							Central Administration of the Public Service Program				
							Grants				
							Departmental administration				
...	165,000	...	...	...	...	165,000	Conference Board of Canada	165,000	...	...	165,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	150,000
...	**165,000**	...	...	...	...	**165,000**	**Total—Grants**	**165,000**	...	...	**315,000**
							Contributions				
							Administrative policy				
...	...	...	...	5,000	...	5,000	Canadian Standards Association	5,000	...	...	...
...	...	...	...	**5,000**	...	**5,000**	**Total—Contributions**	**5,000**	...	...	...
							Program Summary by Activity				
...	...	...	...	5,000	...	5,000	Administrative policy	5,000	...	...	...
...	165,000	...	...	...	...	165,000	Departmental administration	165,000	...	...	315,000
...	**165,000**	...	...	**5,000**	...	**170,000**	**Total Program**	**170,000**	...	...	**315,000**
							Employer Contributions to Insurance Plans Program				
							Grants				
							Public Service pensions				
...	100,000	...	...	...	125,985	225,985	(S) Public Service Pension Adjustment Act	225,985	...	...	241,509
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,000
...	**100,000**	...	...	...	**125,985**	**225,985**	**Total Program**	**225,985**	...	...	**247,509**
...	**265,000**	...	...	**5,000**	**125,985**	**395,985**	**Total Secretariat**	**395,985**	...	...	**562,509**
...	**265,000**	...	...	**5,000**	**125,985**	**395,985**	**Total Ministry**	**395,985**	...	...	**562,509**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Secretariat			
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public Service insurance			
Receipts from revolving funds	40,023,000	42,393,322	42,442,220
Total Program—Budgetary	**40,023,000**	**42,393,322**	**42,442,220**
Temporary Assignment Program			
Budgetary (respendable revenues)			
Assignments			
Salary of employees assigned to other Government departments and agencies	2,111,000	1,016,630	1,256,949
Total Program—Budgetary	**2,111,000**	**1,016,630**	**1,256,949**
Total Secretariat—Budgetary	**42,134,000**	**43,409,952**	**43,699,169**
Total Ministry—Budgetary	**42,134,000**	**43,409,952**	**43,699,169**

Revenue

	Current year	Previous year
	$	$
Secretariat		
Central Administration of the Public Service Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Goods and services	183,333	141,914
Adjustments to Payables at Year End (PAYE)	854,044	322,093
	1,037,377	464,007
Services and service fees—		
Access to information requests	229	395
Proceeds from sales—		
Sales of publications	1,554	228
Other non-tax revenue—		
Parking fees	6,928,344	6,575,283
Sundry	83,004	53,315
	7,011,348	6,628,598
Total Program	**8,050,508**	**7,093,228**
Employer Contributions to Insurance Plans Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	31,801
Adjustments to Payables at Year End (PAYE)	...	(1,324)
	...	30,477
Other non-tax revenue	63,917	61,065
Total Program	**63,917**	**91,542**
Temporary Assignment Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits	12,964	...
Total Program	**12,964**	**...**
Total Secretariat	**8,127,389**	**7,184,770**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Comptroller General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	76,746	67
Adjustments to Payables at Year End (PAYE)	134,012	24,327
	210,758	24,394
Services and service fees	10	...
Other non-tax revenue	90,471	39,390
Total Program	**301,239**	**63,784**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,261,099	518,878
Services and service fees	239	395
Proceeds from sales	1,554	228
Other non-tax revenue	7,165,736	6,729,053
Total Ministry	**8,428,628**	**7,248,554**

SECTION 29

1989-90
PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health Care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death in accordance with the Pension Act, Civilian War Pensions and Allowances Act, Flying Accidents Compensation Regulations, Civilian Government Employees (War) Compensation Order and related Acts and Orders.

Economic Support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: War Veterans Allowances and Civilian War Allowances and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Management of Property Contracts

Provision of property management and other services including post-loan counselling, real estate appraisals, and the administration of sale contracts relating to properties the titles to which are in the name of the Director, the Veterans' Land Act.

Departmental Administration

Operation of the offices of the Minister, Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, personnel, management services, corporate services, communications, audit, security services, and the coordination of access to information and privacy.

Canadian Pension Commission Program

Objective

To award disability pensions and associated benefits provided by the various statutory instruments under which it operates as compensation for disability or death related to military or other qualified service.

Activity Description

Pensions

Adjudicates and sets adjudicative policy under the Pension Act, the RCMP Superannuation and Pension Continuation Acts, Parts I to X of the Civilian War Pensions and Allowances Act and various other Acts, Orders and Regulations. The Commission also administers and manages the War Veterans Distress Fund and other trust funds.

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the Pension Act and related statutes or an appeal under the War Veterans Allowance Act have access to an independent professional legal service providing a solicitor and client relationship.

Activity Description

Pensions

This Bureau provides legal aid to persons seeking to establish claims under the Pension Act, R.S.C. 1985, c. P-6, and allied statutes and orders or an appeal to the Veterans Appeal Board. This service is provided by professional advocates and support staff in 21 district offices located throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Objective

To provide a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their respective dependents in order to ensure they receive the full benefits they are entitled to under the Pension Act, the War Veterans Allowance Act, the Civilian War Pensions and Allowances Act and related statutes.

Activity Description

Pensions

Provides a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their dependants on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and on appeals to rulings made by the Department of Veterans Affairs under the Pension Act, the Civilian War Pensions and Allowances Act, and the War Veterans Allowance Act respectively as well as other related statutes. The Board also interprets this legislation and is the final appeal level within Veterans Affairs.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	392,769,000	...	...	392,769,000	1	Operating expenditures				
...	...	...	16,866,768	16,866,768		Transfer from TB Vote 5[1]				
...	...	...	(10,927)	(10,927)		Transfer to: Vote 3c				
...	...	...	(1,062,999)	(1,062,999)		Vote 15				
...	392,769,000	...	15,792,842	408,561,842		Total—Vote 1	393,721,980	14,839,862	...	344,892,341
...	...	1	...	1	2b	To write-off certain debts amounting in the aggregate of $12,030.92; consisting of a loss on the sale of property, and the balance of a loan—Transfer of $12,030 from Veterans Affairs Vote 5				
...	...	...	12,030	12,030		Transfer from Vote 5				
...	...	1	12,030	12,031		Total—Vote 2b	1,470	10,561	...	...
...	...	1	...	1	3c	To write-off a debt in the amount of $10,927.55; consisting of the balance of a loan made under the Veterans' Land Act—Transfer of $10,927 from Veterans Affairs Vote 1				
...	...	...	10,927	10,927		Transfer from Vote 1				
...	...	1	10,927	10,928		Total—Vote 3c	9,928	1,000	...	...
...	1,286,693,000	...	...	1,286,693,000	5	Grants and contributions				
...	...	20,000,000	...	20,000,000	5c	Grants listed in the Estimates				
...	...	...	(12,030)	(12,030)		Transfer to Vote 2b				
...	1,286,693,000	20,000,000	(12,030)	1,306,680,970		Total—Vote 5	1,282,345,185	24,335,785	...	1,237,647,862
...	47,800	...	400	48,200	(S)	Minister of Veterans Affairs—Salary and motor car allowance	48,200	...	...	43,003
...	12,000	...	(11,597)	403	(S)	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	403	...	...	2,182
...	10,000	...	(7,791)	2,209	(S)	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	2,209	...	...	17,701
...	539,000	...	44,356	583,356	(S)	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	583,356	...	...	554,895
...	18,318,000	...	(315,000)	18,003,000	(S)	Contributions to employee benefit plans	18,003,000	...	...	18,388,000

...	...	...	1,412,770	1,412,770	(S)	Refunds of amounts credited to revenue in previous years	1,412,770	...	...	318,827
...	...	...	2,109	2,109	(S)	Reductions in Veterans' Land Act advances	2,109	...	...	...
...	1,698,388,800	20,000,002	16,929,016	1,735,317,818		Total budgetary	1,696,130,610	39,187,208	...	1,601,864,81
513,454,735	...	...	...	513,454,735	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit $605,000,000. (Net)	(16,877,870)	...	530,332,605	(20,200,534)
						Total Program—				
...	**1,698,388,800**	**20,000,002**	**16,929,016**	**1,735,317,818**		**Budgetary**	**1,696,130,610**	**39,187,208**	...	**1,601,864,811**
513,454,735	...	...	...	**513,454,735**		**Non-budgetary**	**(16,877,870)**	...	**530,332,605**	**(20,200,534)**
						Canadian Pension Commission Program				
...	3,914,000	...	...	3,914,000	10	Program expenditures				
...	...	...	464,000	464,000		Transfer from TB Vote 5[1]				
...	3,914,000	...	464,000	4,378,000		Total—Vote 10	4,102,462	275,538	...	3,766,367
...	462,000	...	(8,000)	454,000	(S)	Contributions to employee benefit plans	454,000	...	...	430,000
...	**4,376,000**	...	**456,000**	**4,832,000**		**Total Program—Budgetary**	**4,556,462**	**275,538**	...	**4,196,367**
						Bureau of Pensions Advocates Program				
...	5,332,000	...	...	5,332,000	15	Program expenditures				
...	...	1	...	1	15b	Transfer of $1,062,999 from Veterans Affairs Vote 1				
...	...	...	1,062,999	1,062,999		Transfer from: Vote 1				
...	...	...	552,039	552,039		TB Vote 5[1]				
...	5,332,000	1	1,615,038	6,947,039		Total—Vote 15	6,556,424	390,615	...	6,075,004
...	775,000	...	(13,000)	762,000	(S)	Contributions to employee benefit plans	762,000	...	...	767,000
...	**6,107,000**	**1**	**1,602,038**	**7,709,039**		**Total Program—Budgetary**	**7,318,424**	**390,615**	...	**6,842,004**
						Veterans Appeal Board Program				
...	2,394,000	...	...	2,394,000	20	Program expenditures				
...	..	...	166,542	166,542		Transfer from TB Vote 5[1]				
...	2,394,000	...	166,542	2,560,542		Total—Vote 20	2,309,930	250,612	...	2,149,048
...	337,000	...	(6,000)	331,000	(S)	Contributions to employee benefit plans	331,000	...	...	317,000
...	**2,731,000**	...	**160,542**	**2,891,542**		**Total Program—Budgetary**	**2,640,930**	**250,612**	...	**2,466,048**
						Total Ministry—				
...	**1,711,602,800**	**20,000,003**	**19,147,596**	**1,750,750,399**		**Budgetary**	**1,710,646,426**	**40,103,973**	...	**1,615,369,230**
513,454,735	...	...	...	**513,454,735**		**Non-budgetary**	**(16,877,870)**	...	**530,332,605**	**(20,200,534)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Veterans Affairs Program				
								Operating				
...	333,858,000	...	...	(7,062,999)	(189,395)	...	326,605,606	Health care	315,500,948	11,104,658	...	276,201,951
...	18,597,000	...	...	500,000	1,376,885	...	20,473,885	Pensions	20,435,327	38,558	...	19,382,150
...	21,938,000	...	16,866,768	...	(33,042)	...	38,771,726	Economic support	36,643,183	2,128,543	...	29,942,318
...	4,876,000	2	...	12,030	(8,002)	...	4,880,030	Management of property contracts	4,545,295	334,735	...	4,539,954
...	30,315,800	...	...	3,500,000	(46,167)	...	33,769,633	Departmental administration	33,330,208	439,425	...	31,474,112
...	409,584,800	2	16,866,768	(3,050,969)	1,100,279	...	424,500,880	Total—Operating	410,454,961	14,045,919	...	361,540,485
								Capital				
...	1,255,000	...	...	...	...	...	1,255,000	Health care	909,721	345,279	...	560,787
...	66,000	...	...	250,000	...	...	316,000	Pensions	269,372	46,628	...	231,010
...	135,000	...	...	1,000,000	...	...	1,135,000	Economic support	846,010	288,990	...	597,881
...	25,000	...	...	...	...	...	25,000	Management of property contracts	17,170	7,830	...	24,659
...	69,000	...	...	750,000	...	...	819,000	Departmental administration	702,223	116,777	...	687,349
...	1,550,000	...	...	2,000,000	...	...	3,550,000	Total—Capital	2,744,496	805,504	...	2,101,686
								Transfer payments				
...	113,205,000	...	...	(160,000)	...	...	113,045,000	Health care	105,625,763	7,419,237	...	81,616,457
...	882,465,000	20,000,000	...	...	...	...	902,465,000	Pensions	897,834,469	4,630,531	...	832,581,840
...	291,572,000	...	...	147,970	36,565	...	291,756,535	Economic support	279,470,518	12,286,017	...	324,022,161
...	12,000	...	...	...	(11,597)	...	403	Management of property contracts	403	...	...	2,182
...	1,287,254,000	20,000,000	...	(12,030)	24,968	...	1,307,266,938	Total—Transfer payments	1,282,931,153	24,335,785	...	1,238,222,640
								Non-budgetary				
513,454,735	...	...	...	...	...	...	513,454,735	Veterans' Land Act— Loans	(16,877,870)	...	530,332,605	(20,200,534)
								Program Summary				
...	448,318,000	...	...	(7,222,999)	(189,395)	...	440,905,606	Health care	422,036,432	18,869,174	...	358,379,195
...	901,128,000	20,000,000	...	750,000	1,376,885	...	923,254,885	Pensions	918,539,168	4,715,717	...	852,195,000
...	313,645,000	...	16,866,768	1,147,970	3,523	...	331,663,261	Economic support	316,959,711	14,703,550	...	354,562,360
...	4,913,000	2	...	12,030	(19,599)	...	4,905,433	Management of property contracts	4,562,868	342,565	...	4,566,795
...	30,384,800	...	...	4,250,000	(46,167)	...	34,588,633	Departmental administration	34,032,431	556,202	...	32,161,461

								Veterans' Land Act— Loans—				
513,454,735	...	...	...	...	...	...	513,454,735	Non-budgetary	(16,877,870)	...	530,332,605	(20,200,534)
								Total Program—				
...	**1,698,388,800**	**20,000,002**	**16,866,768**	**(1,062,999)**	**1,125,247**	...	**1,735,317,818**	**Budgetary**	**1,696,130,610**	**39,187,208**	...	**1,601,864,811**
513,454,735	...	...	...	...	...	...	**513,454,735**	**Non-budgetary**	**(16,877,870)**	...	**530,332,605**	**(20,200,534)**
								Canadian Pension Commission Program				
								Operating				
...	4,351,000	...	464,000	(50,000)	(8,000)	...	4,757,000	Pensions	4,493,958	263,042	...	4,138,657
								Capital				
...	25,000	...	...	50,000	...	...	75,000	Pensions	62,504	12,496	...	57,710
...	**4,376,000**	...	**464,000**	...	**(8,000)**	...	**4,832,000**	**Total Program—Budgetary**	**4,556,462**	**275,538**	...	**4,196,367**
								Bureau of Pensions Advocates Program				
								Operating				
...	6,084,000	1	552,039	1,032,999	(13,000)	...	7,656,039	Pensions	7,267,212	388,827	...	6,794,509
								Capital				
...	23,000	...	...	30,000	...	...	53,000	Pensions	51,212	1,788	...	47,495
...	**6,107,000**	**1**	**552,039**	**1,062,999**	**(13,000)**	...	**7,709,039**	**Total Program—Budgetary**	**7,318,424**	**390,615**	...	**6,842,004**
								Veterans Appeal Board Program				
								Operating				
...	2,701,000	...	166,542	(50,000)	(6,000)	...	2,811,542	Pensions	2,570,559	240,983	...	2,434,114
								Capital				
...	30,000	...	...	50,000	...	...	80,000	Pensions	70,371	9,629	...	31,934
...	**2,731,000**	...	**166,542**	...	**(6,000)**	...	**2,891,542**	**Total Program—Budgetary**	**2,640,930**	**250,612**	...	**2,466,048**
								Total Ministry—				
...	**1,711,682,800**	**20,000,003**	**18,049,349**	...	**1,098,247**	...	**1,750,750,399**	**Budgetary**	**1,710,646,426**	**40,103,973**	...	**1,615,369,230**
513,454,735	...	...	...	...	...	...	**513,454,735**	**Non-budgetary**	**(16,877,870)**	...	**530,332,605**	**(20,200,534)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Veterans Affairs Program				
							Grants				
							Health care				
...	480,000	...	...	30,000	...	510,000	Grants to various provinces concerning the provision of prosthetic services to veterans	489,085	20,915	...	481,855
...	2,596,000	..	...	(130,000)	...	2,466,000	Treatment and related allowances	2,262,504	203,496	...	2,335,350
...	3,076,000	...	...	(100,000)	...	2,976,000		2,751,589	224,411	...	2,817,205
							Pensions				
...	882,395,000	20,000,000	...	...	...	902,395,000	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation for former prisoners of war under the Pension Act, Newfoundland special awards and burial grants	897,789,142	4,605,858	...	832,529,450
							Economic support				
...	280,000,000	...	...	(4,995,030)	...	275,004,970	War Veterans Allowances and Civilian War Allowances	264,280,437	10,724,533	...	310,502,752
...	2,500,000	...	...	...	...	2,500,000	Assistance in accordance with the provisions of the Assistance Fund Regulations	2,316,817	183,183	...	2,378,369
...	18,000	...	...	...	...	18,000	Army Benevolent Fund	18,000	...	...	18,000
...	9,000	...	...	...	...	9,000	Royal Canadian Legion	9,000	...	...	9,000
...	1,000	...	...	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	999
							Other benefits:				
...	817,000	...	...	...	...	817,000	Children of war dead (education assistance)	647,108	169,892	...	745,256
...	100,000	...	...	130,000	...	230,000	University and vocational training	211,840	18,160	...	144,012
...	166,000	...	...	...	...	166,000	Assistance to Canadian veterans—Overseas district	134,047	31,953	...	142,505
...	2,000	...	...	...	...	2,000	Repayment under Subsection (3) of Section 10 of the Veterans Rehabilitation Act	...	2,000	...	...
...	3,880,000	...	...	4,983,000	...	8,863,000	Last Post Fund	7,708,105	1,154,895	...	5,901,779

...	3,500,000	...	...	30,000	...	3,530,000	Commonwealth War Graves Commission	3,529,987	13	...	3,579,817
...	30,000	...	...	...	...	30,000	United Nations Memorial Cemetery in Korea	28,612	1,388	...	27,076
...	10,000	...	...	...	(7,791)	2,209	(S) Returned soldiers insurance actuarial liability adjustment	2,209	...	...	17,701
...	539,000	...	...	...	44,356	583,356	(S) Veterans insurance actuarial liability adjustment	583,356	...	...	554,895
...	291,572,000	...	...	147,970	36,565	291,756,535		279,470,518	12,286,017	...	324,022,161
							Management of property contracts				
							Payments under the War Service Grants Act:				
...	2,000	...	...	...	(1,597)	403	(S) Re-establishment credits under Section 8	403	...	...	...
...	10,000	...	...	...	(10,000)	...	(S) Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	...	...	...	2,182
...	12,000	...	...	...	(11,597)	403		403	...	...	2,182
...	**1,177,055,000**	**20,000,000**	**...**	**47,970**	**24,968**	**1,197,127,938**	**Total—Grants**	**1,180,011,652**	**17,116,286**	**...**	**1,159,370,998**
							Contributions				
							Health care				
...	15,254,000	...	...	2,000,000	...	17,254,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	17,252,364	1,636	...	24,402,847
...	94,875,000	...	...	(2,060,000)	...	92,815,000	Contributions to veterans to assist in defraying costs of extended health care not covered by provincial health programs	85,621,810	7,193,190	...	54,396,405
...	110,129,000	...	...	(60,000)	...	110,069,000		102,874,174	7,194,826	...	78,799,252
							Pensions				
...	70,000	...	...	...	...	70,000	Compensation for loss of earnings	45,327	24,673	...	52,390
...	**110,199,000**	**...**	**...**	**(60,000)**	**...**	**110,139,000**	**Total—Contributions**	**102,919,501**	**7,219,499**	**...**	**78,851,642**
							Program Summary by Activity				
...	113,205,000	...	...	(160,000)	...	113,045,000	Health care	105,625,763	7,419,237	...	81,616,457
...	882,465,000	20,000,000	...	...	...	902,465,000	Pensions	897,834,469	4,630,531	...	832,581,840
...	291,572,000	...	...	147,970	36,565	291,756,535	Economic support	279,470,518	12,286,017	...	324,022,161
...	12,000	...	...	...	(11,597)	403	Management of property contracts	403	...	...	2,182
...	**1,287,254,000**	**20,000,000**	**...**	**(12,030)**	**24,968**	**1,307,266,938**	**Total Program**	**1,282,931,153**	**24,335,785**	**...**	**1,238,222,640**
...	**1,287,254,000**	**20,000,000**	**...**	**(12,030)**	**24,968**	**1,307,266,938**	**Total Ministry**	**1,282,931,153**	**24,335,785**	**...**	**1,238,222,640**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act			
Repayment of loans. (Net)	...	16,877,870	20,200,534
Total Program—Non-budgetary	...	**16,877,870**	**20,200,534**
Total Ministry—Non-budgetary	...	**16,877,870**	**20,200,534**

Revenue

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances	4,986,979	6,092,499
Refunds of previous years' expenditure—		
Refunds of war veterans allowance	3,007,390	3,378,966
Refunds of pensions	2,778,820	2,305,394
Refunds of other grants and contributions	343,724	479,787
Refunds of capital	...	110
Adjustments to Payables at Year End (PAYE)	832,052	2,946,275
Refunds of operating/maintenance funds	308,089	235,375
Recovery of Losses of Money	1,456	...
	7,271,531	9,345,907
Services and service fees—		
Provincial hospital insurance plans for in-patient hospital services	26,370,254	26,077,408
Other in-patient hospital services	6,127,590	6,519,116
Medical services	310,299	352,791
Meals	376,513	382,759
Dental fees	37,962	55,254
Sundry	994	1,211
	33,223,612	33,388,539
Proceeds from sales—		
Manufacture of Remembrance Day poppies (Vetcraft)	1,401,802	1,339,159
Sundry	1,031	2,972
	1,402,833	1,342,131
Other non-tax revenue	137,362	115,280
Total Program	**47,022,317**	**50,284,356**
Canadian Pension Commission Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of other grants and contributions	...	350
Refunds of operating/maintenance funds	...	16,316
Adjustments to Payables at Year End (PAYE)	...	13
	...	16,679
Total Program	...	**16,679**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Bureau of Pensions Advocates Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating/maintenance funds	181	300
Adjustments to Payables at Year End (PAYE)		6
	181	306
Total Program	**181**	**306**
Veterans Appeal Board Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating/maintenance funds	81	872
Total Program	**81**	**872**
Total Department	47,022,579	**50,302,213**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	4,986,979	**6,092,499**
Refunds of previous years' expenditure	7,271,793	**9,363,764**
Services and service fees	33,223,612	**33,388,539**
Proceeds from sales	1,402,833	**1,342,131**
Other non-tax revenue	137,362	**115,280**
Total Ministry	**47,022,579**	**50,302,213**

(1) Interest unless otherwise indicated.

SECTION 30

1989-90
PUBLIC ACCOUNTS

Western Economic Diversification

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Objective

To promote economic expansion and diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description

Western Economic Diversification

To exercise, in close cooperation with western stakeholders, more effective guidance over federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	31,762,000	...	...	31,762,000	1	Operating expenditures	27,302,815	4,459,185	...	21,246,064
...	238,999,000	...	...	238,999,000	5	Grants and contributions	98,100,183	140,898,817	...	63,384,536
...	47,800	...	400	48,200	(S)	Minister of Western Economic Diversification—Salary and motor car allowance	48,200	...	...	7,967
...	14,000,000	...	(4,566,106)	9,433,894	(S)	Liabilities under the Small Businesses Loans Act	9,433,894	...	...	11,916,027
...	2,580,000	...	...	2,580,000	(S)	Contributions to employee benefit plans	2,580,000	...	...	1,605,000
...	...	...	3,083	3,083	(S)	Refunds of amounts credited to revenue in previous years	3,083	...	...	3,695
...	**287,388,800**	**...**	**(4,562,623)**	**282,826,177**		**Total Ministry—Budgetary**	**137,468,175**	**145,358,002**	**...**	**98,163,289**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	32,592,800	...	...	...	3,483	...	32,596,283	Operating	28,553,428	4,042,855	...	21,388,257
...	1,797,000	...	...	...	...	...	1,797,000	Capital	1,380,670	416,330	...	1,474,469
...	252,999,000	...	...	...	(4,566,106)	...	248,432,894	Transfer payments	107,534,077	140,898,817	...	75,300,563
...	**287,388,800**	...	...	...	**(4,562,623)**	...	**282,826,177**	**Total Ministry—Budgetary**	**137,468,175**	**145,358,002**	...	**98,163,289**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
...	10,000,000	...	...	...	...	10,000,000	Grants for the Western Diversification Program	25,000	9,975,000	...	45,000
...	**10,000,000**	**...**	**...**	**...**	**...**	**10,000,000**	**Total—Grants**	**25,000**	**9,975,000**	**...**	**45,000**
							Contributions				
...	228,999,000	...	...	...	...	228,999,000	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	98,075,183	130,923,817	...	63,339,536
...	14,000,000	...	...	...	(4,566,106)	9,433,894	(S) Liabilities under the Small Businesses Loans Act	9,433,894	...	...	11,916,027
...	**242,999,000**	**...**	**...**	**...**	**(4,566,106)**	**238,432,894**	**Total—Contributions**	**107,509,077**	**130,923,817**	**...**	**75,255,563**
...	**252,999,000**	**...**	**...**	**...**	**(4,566,106)**	**248,432,894**	**Total Ministry**	**107,534,077**	**140,898,817**	**...**	**75,300,563**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreements	524,651	558,531
Refunds of previous years' expenditure—		
Refunds—Transfer payments—Capital assistance	5,034,000	1,973,320
Refunds—Transfer payments—Other	736,771	524,008
Refunds—Operating	61,284	5,580
Adjustments to Payables at Year End (PAYE)	1,697,261	198,127
	7,529,316	2,701,035
Services and service fees	1,491,945	1,879,672
Other non-tax revenue	7,273	3,327
Total	9,553,185	5,142,565
Ministry Summary		
Non-Tax Revenue—		
Return on investments	524,651	558,531
Refunds of previous years' expenditure	7,529,316	2,701,035
Services and service fees	1,491,945	1,879,672
Other non-tax revenue	7,273	3,327
Total Ministry	9,553,185	5,142,565

[1] Interest unless otherwise indicated.

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1989-90
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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

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Airports Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Airports Revolving Fund have been prepared in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with management.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the airports funded by the Revolving Fund, under the functional authority of the Director General, Finance, and are submitted to Ottawa Headquarters for review and consolidation.

The airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting system and financial statements of the Fund have evolved over time in conjunction with changing conditions, the evolution of financial reporting in Canada and in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost-recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services provided by the Aviation Group for the approach, landing and take-off of aircraft are charged to the airports in the Fund.

These financial statements have been examined by the Auditor General of Canada. The Auditor General's role is to express an opinion as to whether the financial statements present fairly the financial position of the Fund and the results of its operations and the changes in its financial position in accordance with generally accepted accounting principles applied on a consistent basis.

Approved by:

D. F. SMITH
Director General, Finance
(Senior full-time financial officer)

V. W. BARBEAU
Assistant Deputy Minister
Airports Group

V. N. MALIZIA
Assistant Deputy Minister
Finance and Administration
(Senior financial officer)

GLEN SHORTLIFFE
Deputy Minister of Transport

August 10, 1990

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990		1989	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year		13,672	(2,925)	34,551
Add: items not requiring use of funds	167,163	159,917	152,556	153,047
Operating source of funds	167,163	173,589	149,631	187,598
Net capital acquisitions	(84,613)	(103,148)	(101,178)	(113,830)
Working capital change		(15,902)		(1,316)
Other items		3,997		(17,437)
Authority provided	82,550	58,536	48,453	55,015

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Debit balance in the accumulated net charge against the Fund's authority account	(275,563)	(227,275)
Add: PAYE charges against tne appropriation account after March 31	87,905	61,913
Less: amounts credited to the appropriation account after March 31	54,798	18,558
Net authority provided, end of year	(242,456)	(183,920)
Authority limit	80,000	80,000
Unused authority carried forward	322,456	263,920

Airports Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of the Airports Revolving Fund as at March 31, 1990 and the statement of operations and allocations, accumulated surplus, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 30, 1990

BALANCE SHEET AS AT MARCH 31, 1990

(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES	1990	1989
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	33,827	26,333	Federal Government	47,908	5,270
Outside parties, net of allowance for doubtful accounts	50,372	48,712	Outside parties	17,854	65,624
Security deposits	12,041	10,159	Security deposits	12,041	10,159
Inventory of materials and supplies	4,884	4,757	Contractors holdbacks	579	2,588
	101,124	89,961	Current portion of the provision for employee termination benefits	3,060	2,540
Long-term receivables (Note 4)	4,835			81,442	86,181
Deferred charges	4,050	4,275	Long-term		
Fixed (Note 5)	1,724,296	1,624,718	Provision for employee termination benefits	13,360	12,559
Less: accumulated depreciation	654,895	595,415	Deferred revenue	2,000	2,000
	1,069,401	1,029,303		15,360	14,559
			EQUITY OF CANADA (Note 7)		
			Accumulated net charge against the Fund's authority	(275,563)	(227,275)
			Contributed capital	1,262,354	1,167,929
			Accumulated surplus	95,817	82,145
				1,082,608	1,022,799
	1,179,410	1,123,539		1,179,410	1,123,539

The accompanying notes are an integral part of the financial statements.

Approved by:

V. N. MALIZIA
Assistant Deputy Minister, Finance

GLEN SHORTLIFFE
Deputy Minister of Transport

Airports Revolving Fund—*Continued*

STATEMENT OF OPERATIONS AND ALLOCATIONS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Landing fees	113,179	110,788
Concessions	92,699	84,771
General terminal fees	81,285	77,923
Car parking	61,292	53,324
Rentals	45,139	41,119
Service fees and miscellaneous	15,300	14,283
Fuel concession fees	13,986	17,496
	422,880	399,704
Expenses		
Terminal control costs	100,868	91,326
Interest associated with capital contributed to the Fund	94,359	89,986
Salaries and employee benefits	85,714	75,493
Depreciation	62,531	56,960
Contract services	49,207	40,630
Purchased goods	32,193	26,442
Departmental overhead	30,776	27,230
Grants in lieu of taxes	22,147	22,774
Royal Canadian Mounted Police security services (Note 8)	21,421	25,000
Utilities	17,447	17,302
Loss on disposal of fixed assets	585	784
	517,248	473,927
Loss from operations	(94,368)	(74,223)
Allocations (Note 10)	108,040	108,774
Profit after allocations	13,672	34,551

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Balance, beginning of year	82,145	49,594
Transfer of lump sum payment—Deferred revenue		(2,000)
Profit after allocations	13,672	34,551
Balance, end of year	95,817	82,145

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Balance, beginning of year	1,167,929	1,078,593
Interest associated with capital contributed to the Fund	94,359	89,986
Net transfer of fixed assets from (to) Canada	66	(650)
Balance, end of year	1,262,354	1,167,929

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities:		
Profit after allocations	13,672	34,551
Items not requiring cash:		
Interest associated with capital contributed to the Fund	94,359	89,986
Depreciation	62,531	56,960
Provision for employee termination benefits	2,217	5,092
Amortization of deferred charges	225	225
Loss on disposal of fixed assets	585	784
	173,589	187,598
Changes in current assets and liabilities	(15,902)	(1,316)
Changes in other assets and liabilities:		
Long-term receivables	(4,835)	
Deferred charges		(4,500)
Payments on and change in provision for employee termination benefits	(1,416)	(4,088)
Net financial resources provided by operating activities	151,436	177,694
Investing activity:		
Fixed assets purchased	(103,148)	(113,830)
Net financial resources provided, during the year	48,288	63,864
Accumulated net charge against the Fund's authority account, beginning of year	227,275	163,411
Accumulated net charge against the Fund's authority account, end of year	275,563	227,275

Airports Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and purpose

The Airports Revolving Fund (formerly known as the Self-supporting Airports and Associated Ground Services Revolving Funds) in accordance with the Revolving Funds Act, is authorized to make operating and capital expenditures out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing such airports as the Treasury Board may approve. The Fund is also authorized to spend any revenue received from the operation of such airports for this purpose as well as any monies appropriated therefor by Parliament from time to time.

This Fund was originally established in 1969. It has a statutory drawing authority of $80 million on the Consolidated Revenue Fund and it operates under terms and conditions approved by the Treasury Board.

Over the years the number of airports in the Fund has varied. At present, there are eight: Halifax, Montreal (Dorval and Mirabel), Ottawa, Pearson, Winnipeg, Calgary, Edmonton and Vancouver.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

(a) Valuation of inventory of materials and supplies

Inventory of materials and supplies, held for repair and maintenance purposes at the airports, is valued at the lower of cost and replacement value.

(b) Deferred charges

Payments made by the Fund which give rise to future benefits are recorded as deferred charges and are amortized over the years to which the benefits relate.

(c) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1970-7. Fixed assets transferred to the Fund as at April 1, 1979 were recorded at their depreciated value at that date. All subsequent transfers of fixed assets from and to Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(d) Depreciation of fixed assets

Depreciation is charged on a straight-line method based on the estimated useful life of the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminal and facilities	2.5% to 10.0%
Runways and other paved surfaces	3.3% to 5.5%
Machinery and equipment	4.0% to 20.0%
Airport development costs	4.2%

(e) Deferred revenue

Funds received in advance are recorded as deferred revenue and recognized as revenue over the term of the lease.

(f) Terminal control costs

Terminal control costs are for those air navigational services associated with the approach, landing and take-off of aircraft at an airport and the control of en route flights while traversing a terminal control area. The costing of terminal control is an estimate of direct and indirect costs including depreciation for air traffic services, flight service stations, technical support services, flight calibration, and meteorological services.

(g) Interest associated with capital contributed to the Fund

Interest is allocated on the capital contributed to the Fund. The interest rate (10.40% in 1989-90, 10.41% in 1988-89) is based on Crown corporation borrowing rates weighted against the net book value of capital acquisitions for the last 20 years. An average of the contributed capital balance less surplus in the accumulated net charge against the Fund's authority balance at the beginning and the end of the year is used to calculate the allocated interest.

(h) Employee benefits

Department of Transport employees operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of their pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

Termination benefits accrue to Department of Transport employees operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

(i) Departmental overhead

Departmental overhead reflects the charges by the Department of Transport for the estimated costs of technical and administrative services provided to the Fund. Since these expenditures are not readily identifiable with specific services, the charges are allocated to the Fund as a percentage of direct operating and maintenance expenses.

(j) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

Airports Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(k) Services provided to and received from Government departments without charge

The estimated costs for services provided to and received from Government departments without charge are included in their respective revenue and expense categories and are offset by a corresponding amount which is included under allocations.

(l) Air transportation tax

Air transportation tax is levied under the Excise Tax Act, Part II. The tax is collected by the Department of National Revenue—Customs and Excise which transfers funds equivalent to the tax collections to the Department of Transport.

Sufficient tax proceeds are allocated to the Fund in the Main Estimates to cover the estimated shortfall between site-generated revenue and operating costs, depreciation and interest. The air transportation tax allocation is subsequently revised to offset non-cash adjustments to terminal control costs and departmental overhead.

The air transportation tax allocation is included under allocations.

3. Changes in financial statement presentation

Certain 1989 comparative amounts have been reclassified to conform to the presentation adopted in 1990.

4. Long-term receivables

The long-term receivables are due from the country's two major airlines as the portion of unpaid fuel concession fees negotiated as a settlement. Payments due total $579,445 annually from 1990-91 to 1998-99 inclusive and $199,750 in 1999-2000 and are non-interest bearing.

5. Fixed assets and accumulated depreciation

6. Development Agreement—Terminal 3, Lester B. Pearson International Airport

In 1987, the Department of Transport entered into a development agreement under which a developer will construct and operate a third terminal building at Lester B. Pearson International Airport in Toronto. A ground lease and related agreements were executed in 1988. The ground lease is for a term of 40 years and the Developer has the option of renewing the lease for a further term of 20 years. Title to the terminal building passes to the Department of Transport, at no cost, automatically at the end of the 20 year renewal term, or at the end of the 40 year lease term if the Developer does not exercise his option to renew.

The Developer paid $2 million on entering into the lease agreement in April 1988 and is required to pay a further $28 million on completion of the terminal building or September 22, 1990, whichever is earlier. These payments will be recognized as revenue over the 40 year lease term commencing on the completion of the terminal building which is expected later in the fiscal year 1990-91.

The Department of Transport has agreed to provide, under certain specified conditions, loans to the Developer during the first 15 years of the lease. The principal and accumulated interest on these loans may not exceed $70 million and in any one year no more than $8 million may be loaned. As at March 31, 1990, no such loans had been made. Should loans be made, an amount of 25% of the value of any such loans will be charged to the Revolving Fund and will be set aside in the Consolidated Revenue Fund as a reserve against defaults.

Fixed assets, at cost and appraised values	Balance at beginning of year	Acquisitions	Disposals	Transfers	Balance at end of year
			(in thousands of dollars)		
Land and land development costs	119,940	427		199	120,566
Terminals and facilities	828,754	713	(1,418)	38,089	866,138
Runways and other paved surfaces	518,295	5,727	(1,027)	25,130	548,125
Machinery and equipment	86,157	654	(1,190)	6,936	92,557
Airport development costs	35,604				35,604
Construction in progress	35,968	95,626		(70,288)	61,306
	1,624,718	103,147	(3,635)	66	1,724,296

Accumulated depreciation	Balance at beginning of year	Depreciation	Disposals	Balance at end of year
		(in thousands of dollars)		
Terminals and facilities	333,674	36,338	(1,143)	368,869
Runways and other paved surfaces	201,330	20,020	(844)	220,506
Machinery and equipment	39,785	4,678	(1,064)	43,399
Airport development costs	20,626	1,495		22,121
	595,415	62,531	(3,051)	654,895

Airports Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

7. Equity of Canada

(a) Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund, the central account through which all Government receipts and disbursements flow. By virtue of the Fund's mandate, it receives credit for all revenues collected and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for shortfalls up to the maximum of the authorized limit of $80 million.

A drawdown on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

(b) Contributed capital

Contributed capital primarily includes the amounts representing the values assigned to assets transferred from and to Canada and interest associated with capital contributed to the Fund.

(c) Accumulated surplus

The accumulated surplus account represents the net accumulation of surpluses and deficits since the establishment of the Fund reduced by amounts transferred to the Department of Transport at the direction of Treasury Board.

8. Royal Canadian Mounted Police security services

The RCMP provides security services without charge to the Fund. An enhanced level of service in relation to national security is now being provided in addition to the basic security services previously provided. An estimated amount of $21.4 million (1989—$25 million) relating to the basic security service is included as part of the operating expenses of the Fund with a corresponding offset included under allocations.

9. Net other services provided to and received from Government departments without charge

The other services provided to and received from the Department of Transport and other Government departments without charge are recorded and included under their corresponding revenue and expense categories.

These services are summarized as follows:

	1989-90	1988-89
	(in thousands of dollars)	
Services received—		
Crash, fire and rescue—Department of National Defence	1,474	1,402
Provincial sales tax—Supply and Services Canada	2,886	2,702
Telecommunications equipment maintenance—Department of Transport	3,408	3,110
Other	1,198	1,165
	8,966	8,379
Services provided—		
Landing fees—State and military aircraft	(3,273)	(4,347)
Other	(836)	(630)
	(4,109)	(4,977)
	4,857	3,402

10. Allocations

Certain amounts are allocated to the Fund to offset expenses as follows:

	1989-90	1988-89
	(in thousands of dollars)	
Air transportation tax paid to the Fund as provided for in the Main Estimates	65,501	79,800
Increased allocation to offset non-cash adjustments to terminal control costs and departmental overhead	16,261	572
Total air transportation tax allocation	81,762	80,372
RCMP security services received without charge	21,421	25,000
Net other services provided to and received from Government departments without charge	4,857	3,402
Total allocations	108,040	108,774

11. Contractual obligations

As at March 31, 1990, the Fund was committed to expenditures totalling approximately $76 million (1989—$57 million) under fixed asset construction and maintenance contracts.

12. Airport transfers

In 1989, Cabinet approved a policy to transfer airports to local management. Later that year, the Department of Transport signed letters of intent with regional airport authorities to begin negotiating the transfer of Edmonton, Vancouver, and Calgary International Airports and the Montreal International Airports at Dorval and Mirabel.

No transfers have occurred to date but negotiations are continuing and the nature of the type of possible transfers (sale or lease), the amount of any proceeds, the gain or loss on disposal and any other effect on the Fund cannot be determined at this time.

Airports Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

13. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1990 is approximately $93 million. Settlement, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlement occurs.

These claims previously included a legal suit filed in the Federal Court of Canada by a group of major international air carriers challenging the legality of the Air Services Fees Regulations related to the transoceanic landing fee levied under Section 5 of the Aeronautics Act. They claimed reimbursement of all transoceanic landing fees paid since 1974. A favorable judgement to the Department of Transport was rendered when the action was heard in February 1987. A notice of appeal filed by the air carriers was heard in 1990 and resulted in a dismissal of the claim with no liability to the Department of Transport.

On May 16, 1989, virtually all of the major airlines using Canadian airports filed a suit in the Federal Court of Canada naming Her Majesty the Queen in Right of Canada, the Minister of Transport and the Department of Transport as defendants. The airlines' claim of $66 million was for fuel concession fees covering the period 1983 to 1988. The major part of this claim relates to the airports which are included in the Fund. However, an undetermined part of this claim relates to other airports operated by the Federal Government.

In December 1989, the Department of Transport obtained agreement with the country's two major airlines by which the airlines agreed:

(a) to discontinue court action (their portion represented approximately 80% of the total claim);

(b) to pay fuel concession fees from December 1, 1989 until March 31, 1991 or the introduction of the new cost recovery policy, whichever is sooner; and

(c) to remit a portion of the unpaid fuel concession fees as negotiated.

The Department of Transport agreed to discontinue charging the fee after March 31, 1991. The Department of Justice and Transport are working to fully resolve the fuel concession fee litigation and contractual issues in relation to the other airlines.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance and Administration Sector. This responsibility is discharged by the Financial Policy, Accounting and Reporting Systems Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

Approved by:

J. G. SÉGUIN
Director General
Financial Policy, Accounting and Reporting Systems Directorate

S. E. WHITELEY
Assistant Deputy Minister, Finance and Administration

June 21, 1990

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Working capital change	(1,850,000)	32,913	(381,000)	366,983
Other items				441,783
Authority provided	(1,850,000)	32,913	(381,000)	808,766

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Credit balance in the accumulated net charge against the Fund's authority account		32,913
Joint authority limit	100,000,000(1)	100,000,000(1)
Less: authority limit applied to the Defence Production Loan Account	26,324,007	26,324,007
Net authority available for the Fund's account	73,675,993	73,675,993
Unused authority carried forward	73,675,993	73,643,080

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Joint authority limit	100,000,000(1)	100,000,000(1)
Less: authority applied to the Defence Production Revolving Fund	73,675,993	73,675,993
Net authority available for the loan account	26,324,007	26,324,007
Net authority used	26,324,007	26,324,007
Unused authority carried forward		

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable		
Outside parties		32,913
		32,913

EQUITY OF CANADA	1990	1989
	$	$
Accumulated net charge against the Fund's authority		32,913
		32,913

The accompanying notes are an integral part of the financial statements.

Defence Production Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Billings for defence supplies requisitioned by customer departments		1,134,612
Payments to suppliers for defence supplies requisitioned by customer departments		1,134,612
Gross margin		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Change in current assets and liabilities	32,913	366,983
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	32,913	366,983
Accumulated net charge against the Fund's authority account, beginning of year	(32,913)	(399,896)
Accumulated net charge against the Fund's authority account, end of year		(32,913)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

1. Purpose and authority

The Defence Production Revolving Fund has been established by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997, representing net assets assumed by the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus in the amount of $455,935 has been transferred to the Fund's authority during 1984-85.

2. Significant accounting policies

(a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.

(b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the year ended March 31, 1990 there were no transactions that applied to (a), (b) and (c). For the year ended March 31, 1989 there were no transactions that applied to (b) and (c).

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director General, Financial Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control to encourage the use of prudence, probity and value-for-money in the spending of public funds. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that its regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The Agency maintains and operates a computerized financial information system, that was designed to meet the unique requirements of accounting for revolving fund transactions, and the need to provide timely and accurate financial information required by the Department of Supply and Services in its discharge of Receiver General responsibilities relating to the Accounts of Canada.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

RONALD SIMKO
for the A/Director General, Financial Management
Department of Communications
(Senior financial officer)

July 20, 1990

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit for the year		1,802,342		2,401,313
Add: items not requiring use of funds	782,000	808,077	711,000	674,997
Operating source of funds	782,000	2,610,419	711,000	3,076,310
Net capital acquisitions	(350,000)	(600,257)	(350,000)	(693,931)
Working capital change	(788,000)	(5,368,846)	(723,000)	1,103,178
Other items		5,143,600		1,879,222
Authority (used) provided	(356,000)	1,784,916	(362,000)	5,364,779

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	10,263,619	7,028,967
Add: PAYE charges against the appropriation account after March 31	14,205,063	13,121,208
Less: amounts credited to the appropriation account after March 31	26,620,866	20,517,443
Net authority used, end of year	(2,152,184)	(367,268)
Authority limit	30,000,000	19,000,000
Unused authority carried forward	32,152,184	19,367,268

Government Telecommunications Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable		
Government of Canada	28,126,547	22,669,739
Outside parties	2,204,463	3,305,429
Prepaid expenses		28,799
	30,331,010	26,003,967
Fixed at cost (Note 3)	5,218,369	4,716,187
Less: accumulated depreciation	2,742,140	2,202,211
	2,476,229	2,513,976
Other		
Deferred charges	7,792	10,626
Accrued revenue	9,713	37,327
	17,505	47,953
	32,824,744	28,565,896

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable		
Government of Canada	245,959	19,098
Outside parties	14,080,418	15,486,577
Current portion of the provision for employee termination benefits	82,265	68,176
Current portion of obligation under capital lease (Note 4)		11,847
Deferred revenue	135,310	57
	14,543,952	15,585,755
Long-term		
Provision for employee termination benefits	1,290,568	1,124,577
Deferred revenue—Service contracts	308,363	210,697
	1,598,931	1,335,274
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	10,263,619	7,028,967
Accumulated surplus	6,418,242	4,615,900
	16,681,861	11,644,867
	32,824,744	28,565,896

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Telecommunications services:		
Customized	100,530,893	85,083,276
Intercity	81,881,915	77,132,829
Data	8,846,897	7,127,509
Local	7,533,725	6,986,775
Directory	1,313,077	813,583
Other network services	24,317	15,340
Other revenue	3,255	2,897
Total revenue	200,134,079	177,162,209
Expenses		
Operating:		
Customized	99,084,798	83,759,777
Intercity	66,386,368	63,575,044
Data	9,003,791	6,647,774
Local	4,717,266	5,067,082
Directory	707,105	429,131
Other network services	29,411	8,043
	179,928,739	159,486,851
Planning and coordination:		
Salaries	1,779,773	1,492,238
Termination benefits	32,952	46,050
Professional services	128,447	152,207
Travel, telephone and freight	47,932	42,356
Repairs	3,658	4,530
Rental building and equipment	3,359	2,387
Information	3,037	12,089
Office materials and supplies	926	1,604
Other	95	186
	2,000,179	1,753,647
Management and administration:		
Salaries	9,677,191	8,176,586
Termination benefits	230,083	100,843
Professional services	2,331,878	1,949,335
Rental building and equipment	1,227,209	1,391,104
Telephone and freight	635,322	475,653
Travel	354,763	328,657
Office materials and supplies	264,092	182,797
Depreciation	251,934	219,040
Repairs	171,683	171,583
Information	136,846	80,452
Loss on disposal of fixed assets	27,445	32,499
Other	2,211	3,482
	15,310,657	13,112,031
Interest charges on the Revolving Fund	1,092,162	408,367
Total expenses	198,331,737	174,760,896
Net profit	1,802,342	2,401,313

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance, beginning of year	4,615,900	2,214,587
Net profit for the year	1,802,342	2,401,313
Balance, end of year	6,418,242	4,615,900

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Net profit for the year	1,802,342	2,401,313
Add: provision for termination benefits	263,035	146,893
depreciation	610,559	673,092
loss on disposal of fixed assets	27,445	32,499
amortization of deferred charges	2,834	182,834
Less: amortization of deferred revenue—Service contracts	(95,796)	(360,321)
	2,610,419	3,076,310
Changes in current assets and liabilities	(5,368,846)	1,103,178
Changes in other assets and liabilities		
Payments on and change in provision for employee termination benefits	(97,044)	(83,436)
Deferred revenue—Service contracts	193,462	
Accrued revenue	27,614	16,437
	124,032	(66,999)
Net financial resources (used) provided by operating activities	(2,634,395)	4,112,489
Investing activities:		
Fixed assets		
Purchased	(600,257)	(693,931)
Net financial resources used by investing activities	(600,257)	(693,931)
Financing activities:		
Payments on and change in obligations under capital lease		(11,847)
Net financial resources used by financing activities		(11,847)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(3,234,652)	3,406,711
Accumulated net charge against the Fund's authority account, beginning of year	(7,028,967)	(10,435,678)
Accumulated net charge against the Fund's authority account, end of year	(10,263,619)	(7,028,967)

Government Telecommunications Agency Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act which was repealed and replaced by Section 4 of the Revolving Funds Act, authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82, to $15,000,000 by Appropriation Act No. 4, 1983-84 and to $19,000,000 by Appropriation Act No. 4, 1984-85 and to $30,000,000 by Appropriation Act No. 3, 1989-90. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of $741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies

(a) Prepaid expenses

Some payments are made to suppliers for activity in the next fiscal year and are recorded as prepaid expenses on the balance sheet.

(b) Fixed assets

Fixed assets are carried at cost. In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, depreciated on a straight-line basis, over the first five to seven years of utilization of the equipment.

(c) Assets under capital lease

Leases which transfer substantially all of the benefits and risks incident to ownership of property are accounted for as acquisitions of assets and assumptions of obligations corresponding to the fair acquisition value of the asset (excluding interest charges) at the time of purchase. The asset is amortized and the obligation, including interest thereon, is liquidated over the life of the lease.

(d) Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTA and are amortized on a straight-line basis on the same life expectancy as the asset they relate to. In 1989-90, the amortization relating to deferred charges amounted to $2,834.

(e) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five to seven year period. In 1989-90, $95,796 was recognized as revenue. An amount of $193,462 was added to deferred revenue in 1989-90 and will be amortized over the remaining life expectancy of the asset.

(f) Accrued revenue—Long-term

Monthly payment plans are offered to departments and agencies to cover implementation costs of telecommunications services. At the end of 1989-90, the amount outstanding is equal to $17,214. The short-term portion of the accrued revenue (due in 1989-90) represents $7,501 and is included in the accounts receivable—Government of Canada in the balance sheet.

(g) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	1,555,974	348,701	98,075	1,806,600
Furniture and fixtures	241,092	11,109		252,201
Automobiles	75,708	31,679		107,387
Telecommunications equipment	2,666,413	208,768		2,875,181
Equipment under capital lease	177,000			177,000
	4,716,187	600,257	98,075	5,218,369

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	780,751	219,296	70,630	929,417
Furniture and fixtures	144,259	10,794		155,053
Automobiles	59,101	14,487		73,588
Telecommunications equipment	1,050,933	356,149		1,407,082
Equipment under capital lease	167,167	9,833		177,000
	2,202,211	610,559	70,630	2,742,140

Government Telecommunications Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990—*Concluded*

4. Obligation under capital lease

On June 1st, 1986, the Government Telecommunications Agency Revolving Fund entered into an agreement with BTE (Business Telecom Equipment) to rent telecommunications equipment under capital lease. The asset was capitalized at $177,000 using an interest rate of 13.63%. The related obligation is liquidated over the lease term of 3 years and is segregated between current and long-term portions on the balance sheet. Lease payments during 1989-90 totalled $12,049 including interest of $202 charged to operations (Local).

5. Restatement of prior year figures

For comparative purposes, some 1988-89 figures have been restated to conform with the 1989-90 presentation.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit Committee and presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in conformity with generally accepted accounting principles.

Approved by:

MARYSE CHARBONNEAU
Financial Advisor, Financial Services
(Senior full-time financial officer)

GILLES ROY
Director of Administration, Finance and Personnel Division
(Senior financial officer)

June 28, 1990

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Annual lapsing authority				
Cost of operations for the year		(72,501,930)		(70,186,362)
Less: items not requiring use of funds		2,772,171		2,363,928
Operating source of funds	(70,711,503)	(69,729,759)	(68,650,664)	(67,822,434)
Net capital acquisitions	(2,479,000)	(3,189,412)	(2,418,000)	(2,674,297)
Reimbursement of 1987-88 overexpenditure recovered from the Revolving Fund's statutory authority		(266,439)		(571,933)
Authority used	(73,190,503)	(73,185,610)	(71,068,664)	(71,068,664)
Statutory authority				
Reimbursement of 1987-88 overexpenditure of the voted authority		266,439		571,933
Working capital change	510,000	557,838	(540,000)	1,952,297
Other items		1,086,117		(3,358,604)
Authority (used) provided	510,000	1,910,394	(540,000)	(834,374)
Total authority used	(72,680,503)	(71,275,216)	(71,608,664)	(71,903,038)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	12,727,251	12,931,269
Add: PAYE charges against the appropriation account after March 31	5,104,298	6,393,560
Less: amounts credited to the appropriation account after March 31	792,621	999,265
payment for garnished salary incorrectly coded in 1989-90	3,500	
Net authority used, end of the year	17,035,428	18,325,564
Authority limit	20,000,000	20,000,000
Unused authority carried forward	2,964,572	1,674,436

National Film Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1990 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current assets		
Cash	242,513	292,857
Accounts receivable		
Government of Canada	1,182,601	1,577,634
Outside parties	2,414,391	3,716,507
Advances to coproducers (Note 3)	381,704	427,270
Inventories (Note 4)	2,993,892	2,716,685
Prepaid expenses	441,975	644,791
	7,657,076	9,375,744
Fixed assets (Note 5)		
Cost	30,792,629	28,148,072
Less: accumulated depreciation	18,186,295	15,910,381
	12,606,334	12,237,691
	20,263,410	21,613,435

LIABILITIES	1990	1989
	$	$
Current liabilities		
Accounts payable		
Government of Canada	2,042,788	2,751,874
Outside parties	3,551,584	3,945,057
Accrued salaries and benefits	574,345	784,668
Advances on productions	305,223	222,261
Current portion of obligation under capital leases (Note 6)	278,830	350,554
Current portion of provision for employee termination benefits	400,000	320,000
	7,152,770	8,374,414
Long-term liabilities		
Obligation under capital leases (Note 6)	1,006,572	1,186,463
Provision for employee termination benefits	6,645,167	6,453,061
	7,651,739	7,639,524
	14,804,509	16,013,938
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 7)	12,727,251	12,931,269
Accumulated deficit (Note 8)	(7,268,350)	(7,331,772)
	5,458,901	5,599,497
	20,263,410	21,613,435

Approved by Management:

GILLES ROY
Director of Administration, Finance and Personnel Division

JOAN PENNEFATHER
Government Film Commissioner

Approved by the Board:

MARC DORION
Member

ROBERT GIROUX
Member

National Film Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentation		
Board's program	27,573,795	26,932,031
Sponsored production	1,314,539	3,845,141
Marketing of films and other forms of visual presentation	9,575,921	9,539,512
	38,464,255	40,316,684
French programming		
Production of films and other forms of visual presentation		
Board's program	18,348,472	16,325,137
Sponsored production	1,086,558	679,420
Marketing of films and other forms of visual presentation	3,283,106	3,595,074
	22,718,136	20,599,631
General services		
Distribution and other services	9,459,456	10,356,779
Research and development	509,796	1,088,001
	9,969,252	11,444,780
Management and administration	9,636,447	8,684,756
	80,788,090	81,045,851
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,372,823	3,849,645
French programming	1,092,032	715,840
Film prints, rentals and royalties		
Canadian distribution	2,347,793	2,229,260
International distribution	2,320,003	2,387,088
Services and miscellaneous	1,153,509	1,677,656
	8,286,160	10,859,489
Cost of operations for the year	72,501,930	70,186,362

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance, beginning of year	7,331,772	7,786,241
Cost of operations for the year	72,501,930	70,186,362
	79,833,702	77,972,603
Parliamentary appropriation—Operations	(72,565,352)	(70,640,831)
Balance, end of year	7,268,350	7,331,772

STATEMENT OF ACCUMULATED NET CHARGE AGAINST THE REVOLVING FUND'S AUTHORITY FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Cost of operations for the year	(72,501,930)	(70,186,362)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Depreciation	2,631,118	2,423,054
Gain on disposal of fixed assets	(61,963)	(176,590)
Increase in the provision for employee termination benefits	272,106	148,603
Decrease in the provision for accrued vacations	(69,090)	(31,139)
	(69,729,759)	(67,822,434)
Decrease in the funded components of working capital	557,838	1,632,882
	(69,171,921)	(66,189,552)
Investing activities:		
Acquisition of fixed assets	(2,897,547)	(2,791,535)
Acquisition under capital leases	(128,648)	(1,707,301)
Proceeds from disposal of fixed assets	88,397	287,522
	(2,937,798)	(4,211,314)
Financing activities:		
Parliamentary appropriation	73,185,610	71,068,664
Increase in the net book value of fixed assets, net of obligation under capital leases	(620,258)	(427,833)
	72,565,352	70,640,831
Obligation under capital lease	128,648	1,707,301
Payments on obligations under capital leases	(380,263)	(170,284)
	72,313,737	72,177,848
Decrease for the year	(204,018)	(1,776,982)
Balance, beginning of year	12,931,269	14,708,251
Balance, end of year	12,727,251	12,931,269

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and purposes

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

> produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
>
> represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of fixed assets and can record the increase in the net book value of fixed assets against this authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of fixed assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program
All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production
All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Fixed assets

Technical equipment, data processing equipment, office equipment and furniture and rolling stock are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, generally 3 to 20 years.

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain fixed assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks incident to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Advances to coproducers

The Board advanced amounts to coproducers to temporarily finance a portion of their production costs and in order to avoid delaying production schedules. These advances are reimbursable without interest according to the degree of advancement of productions. Concurrently, the coproducers have assigned to the Board amounts owed or amounts that could be owed by Telefilm Canada.

4. Inventories

	1990	1989
	$	$
Productions in progress	1,020,729	975,123
Materials and supplies	1,380,929	1,417,453
Film prints and other forms of visual presentation held for sale	592,234	324,109
	2,993,892	2,716,685

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

5. Fixed assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	20,930,275	2,093,344	259,022	22,764,597
Data processing equipment	3,864,063	607,937	58,036	4,413,964
Office furniture	979,868	147,887	48,694	1,079,061
Office equipment	564,797	45,323	5,130	604,990
Rolling stock	101,768	3,056	10,756	94,068
	26,440,771	2,897,547	381,638	28,956,680
Equipment under capital lease				
Data processing equipment	1,694,779	127,522		1,822,301
Office equipment	12,522	1,126		13,648
	1,707,301	128,648		1,835,949
	28,148,072	3,026,195	381,638	30,792,629

Accumulated depreciation	Balance, beginning of year	Depreciation	Decrease	Balance, end of year
	$	$	$	$
Technical equipment	13,179,088	1,687,480	240,527	14,626,041
Data processing equipment	1,963,640	628,826	63,570	2,528,896
Office furniture	373,294	64,605	26,643	411,256
Office equipment	289,455	44,939	13,153	321,241
Rolling stock	74,273	8,883	11,311	71,845
	15,879,750	2,434,733	355,204	17,959,279
Equipment under capital lease				
Data processing equipment	30,422	195,002		225,424
Office equipment	209	1,383		1,592
	30,631	196,385		227,016
	15,910,381	2,631,118	355,204	18,186,295

6. Obligation under capital leases

The Board entered into agreements to rent data processing equipment and office equipment under capital leases. The assets were capitalized at $1,835,949 using implicit interest rates varying from 9.5% to 15%. The related obligations are liquidated over the 5-year lease terms and are segregated between current and long-term portions on the balance sheet. Minimum lease payments for the year ended March 31, 1990 totalled $401,659, including interest of $21,396 charged to operations.

Obligations under capital leases includes the following:

Future lease payments

	$
1991	401,659
1992	401,659
1993	401,659
1994	401,037
	1,606,014
Less: interest	320,612
	1,285,402
Current portion	278,830
Long-term portion	1,006,572

7. Accumulated net charge against the Revolving Fund's authority

	1990	1989
	$	$
Funded components of working capital	1,406,319	1,964,157
Net book value of fixed assets	12,606,334	12,237,691
Obligations under capital lease	(1,285,402)	(1,537,017)
Amount spent in excess of parliamentary appropriation for a prior year		266,438
	12,727,251	12,931,269

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

8. Accumulated deficit

Comprised of the following unfunded cumulative expenses:

	1990	1989
	$	$
Accrued vacations	223,183	292,273
Employee termination benefits		
Short-term	400,000	320,000
Long-term	6,645,167	6,453,061
Amount spent in excess of parliamentary appropriation for a prior year		266,438
	7,268,350	7,331,772

9. Expenses

	1990	1989
	$	$
Salaries and benefits	41,442,765	40,327,013
Rentals	9,302,148	9,489,647
Professional and special services	7,575,704	7,585,640
Transportation and communications	5,801,557	5,810,279
Cash financing in coproductions	4,918,315	3,791,875
Materials and supplies	2,981,208	4,362,836
Depreciation	2,631,118	2,423,054
Contracted film production and laboratory processing	2,418,316	3,540,495
Information	1,748,344	1,579,264
Repair and upkeep	1,083,576	1,645,391
Miscellaneous	885,039	490,357
	80,788,090	81,045,851

10. Contingent liability

The Board is the defendant in certain pending claims and lawsuits for amounts totalling $1,958,130. It is the opinion of Management that these actions, if as and when resolved, will not result in any substantial liabilities to the Board.

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the significant accounting policies, set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's division for financial administration complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. These systems are augmented by the departmental internal audit program.

Approved by:

K. F. McCARTHY

Director General, Finance and Administrative Services
(Senior full-time financial officer)

R. J. MARSHAM

Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

June 21, 1990

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year	245,402	(388,423)	(205,933)	471,432
Add: items not requiring use of funds	775,000	906,878	615,000	668,793
Operating source of funds	1,020,402	518,455	409,067	1,140,225
Net capital acquisitions	(510,000)	(563,448)	(467,000)	(625,972)
Working capital change	(61,589)	(5,471,708)	(128,256)	3,858,377
Other items		5,410,677		(3,935,053)
Authority provided (used)	448,813	(106,024)	(186,189)	437,577

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	(11,185,165)	(16,792,721)
Add: PAYE charges against the appropriation account after March 31	1,063,872	6,415,430
Less: amounts credited to the appropriation account after March 31	259,744	109,770
Net authority provided, end of year	(10,381,037)	(10,487,061)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	14,381,037	14,487,061

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable		
Government of Canada	176,588	109,344
Outside parties	178,025	216,646
Inventories, at cost and average cost (Note 3)	1,596,230	1,234,138
Prepaid expenses	233,212	105,477
	2,184,055	1,665,605
Fixed (Note 4)		
At cost	3,977,456	3,443,972
Less: accumulated depreciation	2,355,332	1,876,683
	1,622,124	1,567,289
	3,806,179	3,232,894

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	696,865	5,289,162
Outside parties		
Accounts payable	1,280,651	1,674,916
Vacation pay	367,595	381,480
Current portion of the provision for employee termination benefits	224,275	199,162
Deferred revenue	223,055	200,978
	2,792,441	7,745,698
Long-term		
Provision for employee termination benefits	1,806,105	1,498,696
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(11,185,165)	(16,792,721)
Accumulated surplus	10,392,798	10,781,221
	(792,367)	(6,011,500)
	3,806,179	3,232,894

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Fees earned	30,174,720	27,895,874
Miscellaneous revenue	3,392	5,286
	30,178,112	27,901,160
Operating expenses		
Salaries and employee benefits	15,413,056	12,877,800
Provision for employee termination benefits	398,264	184,255
Passport operations at posts abroad	4,447,460	4,447,460
Passport materials and application forms	3,717,380	3,605,772
Accommodation	1,951,921	1,865,239
Professional and special services	1,524,872	1,567,948
Postal services and postage	808,669	749,117
Telecommunications	668,841	595,251
Depreciation and amortization	503,374	470,197
Printing, stationery and supplies	472,780	501,758
Travel and removal	217,335	205,660
Frieght, express and cartage	211,108	204,543
Repair and replacement of office furniture and equipment	144,318	78,441
Rentals	70,539	33,771
Miscellaneous expenses	5,838	7,388
Information	5,540	20,787
Loss on disposal of fixed assets	5,240	14,341
	30,566,535	27,429,728
Net (loss) profit	(388,423)	471,432

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance, beginning of year	10,781,221	10,309,789
Net (loss) profit for the year	(388,423)	471,432
Balance, end of year	10,392,798	10,781,221

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Net (loss) profit for the year	(388,423)	471,432
Add: provision for termination benefits	398,264	184,255
depreciation and amortization	503,374	470,197
loss on disposal of fixed assets	5,240	14,341
	518,455	1,140,225
Changes in current assets and liabilities	(5,471,708)	3,858,377
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(90,855)	(261,621)
Net financial resources (used) provided by operating activities	(5,044,108)	4,736,981
Investing activities:		
Fixed assets		
Purchased	(563,448)	(625,972)
Net financial resources used by investing activities	(563,448)	(625,972)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(5,607,556)	4,111,009
Accumulated net charge against the Fund's authority account, beginning of year	16,792,721	12,681,712
Accumulated net charge against the Fund's authority account, end of year	11,185,165	16,792,721

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The Revolving Funds Act authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

(b) Fixed assets

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Revenue from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents the fees received for which the services have not yet been provided.

3. Inventories

	1990	1989
	$	$
Materials and supplies	1,485,014	1,145,321
Work in process	111,216	88,817
	1,596,230	1,234,138

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	$	$	$	$
Leasehold improvements ...	560,376	109,757		670,133
Furniture	612,807	81,283	8,642	685,448
EDP equipment ...	1,136,655	213,014	11,860	1,337,809
Other equipment ..	1,134,134	159,394	9,462	1,284,066
	3,443,972	563,448	29,964	3,977,456

Accumulated depreciation and amortization	Balance at beginning of year	Depreciation and amortization	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements ...	366,625	81,391		448,016
Furniture	268,242	36,714	5,268	299,688
EDP equipment ...	768,133	265,597	11,791	1,021,939
Other equipment ..	473,683	119,672	7,666	585,689
	1,876,683	503,374	24,725	2,355,332

5. Long-term leases

The Passport Office occupies space at twenty-three locations under long-term leases which expire between March 31, 1989 and August 31, 1994.

Accommodation expense consisted of:

	1990	1989
	$	$
Rentals	1,951,921	1,823,225
Services	27,985	42,014
	1,979,906	1,865,239

Public Works Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Public Works Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Furthermore, certain transactions of the Revolving Fund have been examined by the Auditor General as part of his annual audit of the Public Accounts.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2. Some previous years' figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements have evolved over the years to meet changing conditions. Effective April 1, 1989, a revised Program/Activity structure was introduced. The new structure responds to the Department's desire to: simplify the structure by reducing the number of activities in order to provide more concise and meaningful information; and to reflect the departmental reorganization and revised accountabilities.

Approved by:

L. SAINT-LAURENT
Departmental Comptroller
(Senior full-time financial officer)

B. J. VEINOT
Senior Assistant Deputy Minister,
Corporate Management
(Senior financial officer)

Septembre 6, 1990

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net operating loss for the year	(30,150,000)	(46,144,984)	13,456,000	(81,849,252)
Add: items not requiring use of funds		9,110,080		7,562,427
Operating (use) source of funds	(30,150,000)	(37,034,904)	13,456,000	(74,286,825)
Recovery of PWRF—Operating loss	30,150,000	46,518,751		
Net capital acquisitions	(14,900,000)	(11,274,843)	(13,456,000)	(15,402,446)
Working capital change		(32,267,228)		53,268,755
Other items		19,842,036		(27,655,859)
Authority used	(14,900,000)	(14,216,188)		(64,076,375)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	60,989,657	122,516,535
Add: PAYE charges against the appropriation account after March 31	69,188,433	84,989,231
Less: amounts credited to the appropriation account after March 31	53,846,909	53,674,019
Net authority used, end of year	76,331,181	153,831,747
Authority limit	450,000,000	450,000,000
Unused authority carried forward	373,668,819	296,168,253

Public Works Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable		
Government of Canada	58,794,478	51,601,094
Outside parties	55,210,743	45,198,428
	114,005,221	96,799,522
Consumable stores inventory	3,666,203	747,291
Work in process	9,071,891	24,070,244
	126,743,315	121,617,057
Fixed (Note 5)		
At cost	97,730,888	87,458,069
Less: accumulated depreciation	52,564,494	43,523,923
	45,166,394	43,934,146
	171,909,709	165,551,203

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,667,934	480,894
Outside parties		
Accounts payable	68,028,360	84,508,337
Accrued salaries and benefits	17,091,179	29,939,212
Current portion of the provision for employee termination benefits	4,000,000	4,000,000
	91,787,473	118,928,443
Long-term		
Provision for employee termination benefits	34,795,955	37,215,477
EQUITY OF CANADA		
Accumulated net charge against Fund's authority	60,989,657	122,516,535
Accumulated deficit (Note 6)	(15,663,376)	(113,109,252)
	45,326,281	9,407,283
	171,909,709	165,551,203

The accompanying notes are an integral part of the financial statements.

INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1990

			1990	1989
	Realty	Architectural and Engineering	Total	Total
	$	$	$	$
Revenue				
Inventory management fee	59,314,513		59,314,513	54,548,993
Project revenues	69,868,008	163,499,587	233,367,595	214,618,088
Payroll recoveries	97,573,318	5,316,357	102,889,675	94,623,186
Other income	3,247,846	2,561,251	5,809,097	5,342,375
Total revenue	230,003,685	171,377,195	401,380,880	369,132,642
Expenses				
Personnel	176,805,423	128,579,599	305,385,022	304,566,378
Transportation and communications	5,523,980	3,517,680	9,041,660	7,372,844
Information	381,619	244,354	625,973	434,554
Professional and special services	6,206,585	2,352,885	8,559,470	8,547,888
Occupancy costs	7,842,701	5,660,640	13,503,341	15,082,000
Rentals	959,779	698,251	1,658,030	1,401,304
Purchased repairs and upkeep	222,131	778,931	1,001,062	1,982,976
Utilities, materials and supplies	2,699,701	2,840,435	5,540,136	5,936,782
Depreciation	1,778,000	2,811,000	4,589,000	4,323,427
All other expenditures	713,512	1,747,145	2,460,657	1,058,543
Total expenses	203,133,431	149,230,920	352,364,351	350,706,696
Contribution margin	26,870,254	22,146,275	49,016,529	18,425,946
Other expenses				
Net corporate and administrative services			97,456,467	100,275,198
Current year operating loss			(48,439,938)	(81,849,252)
Adjustment to revenue and expenses (Note 7)			(2,294,954)	
Net operating loss			(46,144,984)	(81,849,252)

Public Works Revolving Fund—*Continued*

STATEMENT OF CORPORATE AND ADMINISTRATIVE SERVICES EXPENSES FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses		
Personnel	73,529,788	69,163,589
Tranportation and communications	5,278,446	5,768,936
Information	1,080,395	1,163,523
Professional and special services	12,578,298	16,135,506
Occupancy costs	8,552,292	8,152,000
Rentals	1,303,107	1,367,246
Purchased repairs and upkeep	2,065,001	2,450,477
Utilities, materials and supplies	3,661,377	3,918,031
Depreciation	4,521,080	3,239,000
All other expenditures	2,986,683	2,216,890
Total corporate and administrative services expenses	115,556,467	113,575,198
Less: allocation to other programs	18,100,000	13,300,000
Net corporate and administrative services expenses	97,456,467	100,275,198

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance, beginning of year	(113,109,252)	(31,260,000)
Net operating loss for the year	(46,144,984)	(81,849,252)
	(159,254,236)	(113,109,252)
Write-off of prior years' deficits (Note 6)	93,860,734	
Reversal of a portion of the prior year's allowance for doubtful accounts	3,211,375	
Recovery of PWRF—Operating loss	46,518,751	
Balance, end of year	(15,663,376)	(113,109,252)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Net operating loss	(46,144,984)	(81,849,252)
Add: depreciation	9,110,080	7,562,427
	(37,034,904)	(74,286,825)
Changes in current assets and liabilities	(32,267,228)	53,268,755
Net financial resources used by operating activities	(69,302,132)	(21,018,070)
Investing activities:		
Fixed assets		
Acquisitions	(11,274,843)	(15,402,446)
Assumed by the Fund (Net)	303,004	(36,094,127)
Disposals (Net)	629,511	
Net financial resources used by investing activities	(10,342,328)	(51,496,573)
Financing activities:		
Liabilities for unused annual leave and employee termination benefits assumed	(2,419,522)	37,215,477
Write-off of prior years' deficits	93,860,734	
Reversal of a portion of the prior year's allowance for doubtful accounts	3,211,375	
Recovery of PWRF—Operating loss	46,518,751	
Net financial resources provided by financing activities	141,171,338	37,215,477
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	61,526,878	(35,299,166)
Accumulated net charge against the Fund's authority account, beginning of year	(122,516,535)	(87,217,369)
Accumulated net charge against the Fund's authority account, end of year	(60,989,657)	(122,516,535)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Purpose and authority

The Public Works Revolving Fund was established by the Adjustment of Accounts Act (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by Section 5 of the Revolving Funds Act, to allow the Minister of Public Works to make expenditures for undertakings by the Department on behalf of other Government departments and agencies, other Governments and private sector tenants of federally owned or leased property. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed $450,000,000 at any time.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

In accordance with Section 33 of the Adjustment of Accounts Act, and through the 1983-84 Supplementary Estimates B, the authority of the Fund was amended to include charges on behalf of other PWC's departmental programs and to increase the financial authority from $55 million to $150 million. In the 1984-85 final Supplementary Estimates the authority was increased from $150 million to $300 million. Through the 1987-88 Supplementary Estimates E, the authority was further increased from $300 million to $450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions of approved TB Minute 805839 dated June 25, 1987, the objective of the Public Works Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the Treasury Board approved rate structure for the services provided to clients. The 1988-89 Main Estimates were formulated on the assumption that the Services Program would generate sufficient revenues to cover expenses. However, due to the uncertainty of the revenue projections, the Department found it necessary to seek funding, in 1989-90, in the amount of $46,518,751 to cover its operating loss.

2. Significant accounting policies

The Public Works Revolving Fund is charged with all expenditures of the Services Program (with the exception of the Statutory Vote: Minister of Public Works—Salary and motor car allowance), and is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in PWC stores on behalf of operational managers responsible for property management services and other services as agreed to by Materiel Management. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable materials are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of other PWC's departmental programs, less any amounts already billed.

Fixed assets

Certain fixed assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988, and recorded at cost along with the associated accumulated depreciation. As a result, these assets are reflected in the accounting records at net book value. Fixed assets purchased by the Fund since April 1, 1988, are recorded at cost.

Floating marine and related shore based assets costing less than $15,000 are treated as expenses in the year of acquisition.

Fixed assets (other than those relating to floating marine and related shore-based facilities) costing less than $1,000 are expensed in the year of acquisition.

A capital expenditure which extends the economic life of an asset or increases its capacity will be capitalized.

Proceeds from disposal of fixed assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Depreciation of fixed assets

Fixed assets are depreciated on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

Floating marine and related shore based facilities	Estimated useful economic life
Dredges and fixed shore based facilities	35 years
Scows, tugs and large survey vessels	30 years
All other dredging assets	15 years
Other capital assets	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Public Works Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year. The 1988-89 comparative figure also includes an amount for retro-active salary increases negotiated in 1989-90 and applicable to 1988-89. No provision was made for Pay Equity as payments were made after March 31, 1990, and Funding is to be received in 1990-91.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by the Treasury Board.

3. Changes in financial statements presentation

A revised Program/Activity structure has been introduced for 1989-90. The new structure responds to the Department's desire to:

simplify the structure by reducing the number of activities in order to provide more concise and meaningull information;

reflect the departmental reorganization and revised accountabilities.

The principal changes to the structure are described as follows:

consolidation of the five current Services Program activities into three: Realty Services (comprised of the former Real Estate Services and Realty Management Services activities), Architectural and Engineering Services (comprised of the former Architectural and Engineering Services and Dredging and Fleet Services activities), and the Corporate and Administrative Services activity (unchanged).

The 1989 comparative figures have been restated to reflect the 1990 presentation.

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain fixed assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Public Works Revolving Fund. As of April 1, 1988, an amount of $16,547,815 (revised to $14,427,288 in 1989-90), representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's Authority. The current and fixed assets were assumed at their estimated net realizable value and estimated net book value respectively. The long-term liabilities at that date were assumed at their adjusted actuarial values.

	1990	1989
	$	$
Assets:		
Fixed assets (net of depreciation)	35,791,123	36,094,127
Consumable stores inventory	2,746,386	322,855
	38,537,509	36,416,982
Liabilities:		
Accumulated unused annual leave	13,588,294	13,588,294
Termination benefits	39,376,503	39,376,503
	52,964,797	52,964,797
Net liabilities assumed	14,427,288	16,547,815

Public Works Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

5. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year (unadjusted)	Adjustments to assets assumed by the Fund April 1, 1988	Balance at beginning of year (adjusted)	Acquisitions	Disposals and corrections	Balance at end of year
	$	$	$	$	$	$
Dredges and fixed shore based facilities	23,207,633	315,188	23,522,821	1,021,069		24,543,890
Scows, tugs and large survey launches	6,643,777		6,643,777	110,105	62,400	6,691,482
Small survey launches, other floating and related mobile shore-based assets	1,220,078	52,949	1,273,027	15,678	43,210	1,245,495
Vehicles and construction equipment	8,532,975		8,532,975	1,085,734	61,621	9,557,088
Tools, machinery, building, EDP and office equipment	47,853,606	(541,935)	47,311,671	9,042,257	660,995	55,692,933
	87,458,069	(173,798)	87,284,271	11,274,843	828,226	97,730,888

Accumulated depreciation and amortization	Balance at beginning of year (unadjusted)	Adjustments to accumulated depreciation as a result of changes to assets assumed	Balance at beginning of year (adjusted)	Depreciation	Adjustments to accumulated depreciation as a result of disposals and corrections	Balance at end of year
	$	$	$	$	$	$
Dredges and fixed shore based facilities	10,593,750	38,387	10,632,137	1,019,921		11,652,058
Scows, tugs and large survey launches	2,873,312		2,873,312	183,429	20,946	3,035,795
Small survey launches, other floating and related mobile shore-based assets	460,496	11,029	471,525	70,732		542,257
Vehicles and construction equipment	6,649,932	3,066	6,652,998	936,521	65,769	7,523,750
Tools, machinery, building, EDP and office equipment	22,946,433	76,724	23,023,157	6,899,477	112,000	29,810,634
	43,523,923	129,206	43,653,129	9,110,080	198,715	52,564,494
Net	43,934,146	(303,004)			629,511	45,166,394

6. Write-off of prior years' deficits

Treasury Board's approval was received February 8, 1990, (TB 810454) to write-off an amount of up to $31,260,334 from the accounts of the Public Works Revolving Fund relating to uncollectible debts from other departments, agencies and Crown corporations, as well as the accumulated deficit, which arose prior to 1988-89.

In addition to the above, on February 8, 1990, Treasury Board's approval was received (TB 813101) to write-off an amount of $63,400,000 from the Public Works Revolving Fund related to the 1988-89 operating deficit.

Parliamentary approval was also received in the Supplementary Estimates C, 1989-90 to adjust the accounts of the Public Works Revolving Fund by the amounts referred to above.

7. Adjustment to revenue and expenses

This amount, totalling $2,294,964, was not included in the revenue and expenses because it should not affect the contribution margin. It represents corrections of errors and adjustments to retroactive pay and severance pay accruals.

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in ministerial reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

S. E. DIXON
Director General, Finance and Resource Management Directorate
(Senior full-time financial officer)

A. LEFEBVRE-ANGLIN
Assistant Deputy Minister, Corporate Management Branch
(Senior financial officer)

July 5, 1990

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year	(60,000)	487,751	(60,000)	623,595
Add: items not requiring use of funds	170,000	285,086	170,000	266,230
Operating source of funds	110,000	772,837	110,000	889,825
Net capital acquisitions	(110,000)	(64,924)	(110,000)	(115,113)
Working capital change		587,214		(289,677)
Other items		(678,826)		300,191
Authority provided		616,301		785,226

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	(2,260,610)	(1,035,675)
Add: PAYE charges against the appropriation account after March 31	1,370,528	1,262,591
Less: amounts credited to the appropriation account after March 31	1,259,531	1,760,227
Net authority provided, end of year	(2,149,613)	(1,533,311)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	4,149,613	3,533,311

Race Track Supervision Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable—Outside parties	1,259,531	1,760,227
Accountable advances to employees	13,534	13,504
	1,273,065	1,773,731
Fixed assets, appraisal plus additions at cost (Note 3)	1,785,943	1,782,589
Less: accumulated depreciation	839,689	683,894
	946,254	1,098,695
	2,219,319	2,872,426

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities—Outside parties		
Accounts payable	1,370,528	1,262,591
Vacation pay	140,800	158,902
Current portion of the provision for employee termination benefits	19,332	22,619
	1,530,660	1,444,112
Long-term		
Provision for employee termination benefits	292,282	294,753
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,260,610)	(1,035,675)
Accumulated surplus	2,656,987	2,169,236
	396,377	1,133,561
	2,219,319	2,872,426

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Pari-mutuel levy	15,651,503	14,783,624
Operating expenses		
Salaries and employee benefits	3,757,374	3,276,675
Provision for employee termination benefits	67,722	56,482
Professional services		
Drug control services	5,003,452	4,916,531
Race patrol services	3,237,079	3,424,601
Photo finish services	1,096,222	840,704
Drug research	621,303	410,125
Supply and Services Canada service charges	(23,098)	336,042
Other	104,742	57,472
Data processing services	4,131	3,996
Travel and removal	368,384	284,574
Accommodation	310,184	8,786
Depreciation	211,143	208,202
Materials and supplies	175,323	134,791
Miscellaneous	141,703	53,060
Telephone	81,866	108,781
Repair and upkeep		37,661
Loss on disposal of fixed assets	6,222	1,546
	15,163,752	14,160,029
Net profit	487,751	623,595

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance, beginning of year	2,169,236	1,545,641
Net profit for the year	487,751	623,595
Balance, end of year	2,656,987	2,169,236

Race Track Supervision Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Net profit	487,751	623,595
Add: depreciation	211,143	208,202
loss on disposal of fixed assets	6,222	1,546
provision for employee termination benefits	67,722	56,482
	772,838	889,825
Changes in current assets and liabilities	587,214	(289,677)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(70,193)	(12,594)
Net financial resources provided by operating activities	1,289,859	587,554
Investing activities:		
Fixed assets		
Purchased	(64,924)	(115,113)
Net financial resources used by investing activities	(64,924)	(115,113)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,224,935	472,441
Accumulated net charge against the Fund's authority account, beginning of year	1,035,675	563,234
Accumulated net charge against the Fund's authority account, end of year	2,260,610	1,035,675

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The Appropriation Act No. 1 was repealed and replaced by Section 2 of the Revolving Funds Act in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the Balance Sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Accounts.

(c) Vacation pay

The accrued liability on the Balance Sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	243,329	6,649	7,399	242,579
Electronic data processing equipment	613,106	17,301	28,448	601,959
Automotive	247,809	40,974	25,723	263,060
Buildings	574,582			574,582
Land	103,763			103,763
	1,782,589	64,924	61,570	1,785,943

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	160,633	13,134	5,759	168,008
Electronic data processing equipment	283,316	109,233	27,777	364,772
Automotive	159,692	65,932	21,812	203,812
Buildings	80,253	22,844		103,097
	683,894	211,143	55,348	839,689

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Financial Services Directorate and the Fund's Comptroller, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

G. A. WRIGHT
Director, Financial Services
(Senior full-time financial officer)

MARY J. MURPHY
Executive Director, Corporate Management
(Senior financial officer)

June 22, 1990

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	(132,000)	(1,370,579)	12,000	(763,672)
Add: items not requiring use of funds	305,000	469,821	490,000	484,130
Operating source of funds	173,000	(900,758)	502,000	(279,542)
Net capital acquisitions	(300,000)	(555,360)	(500,000)	(505,990)
Working capital change	962,000	646,218	119,000	(34,909)
Other items	(709,000)	(447,367)		78,063
Authority (used) provided	126,000	(1,257,267)	121,000	(742,378)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1990

	1990	1989
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	(1,578,584)	(2,388,484)
Add: PAYE charges against the appropriation account after March 31	2,177,276	2,706,315
Less: amounts credited to the appropriation account after March 31	2,318,844	3,295,250
Net authority provided, end of year	(1,720,152)	(2,977,419)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,220,152	7,477,419

Public Service Commission—
Staff Development and Training Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable		
Government of Canada	2,551,716	3,581,750
Outside parties	76,857	102,670
Accountable advances to employees	800	600
Prepaid expenses	19,448	159,305
	2,648,821	3,844,325
Fixed (Note 4)		
At cost	2,869,955	2,314,595
Less: accumulated depreciation	1,402,333	1,059,185
	1,467,622	1,255,410
	4,116,443	5,099,735

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,378,742	2,079,618
Outside parties		
Accounts payable	798,534	640,095
Vacation pay	280,122	277,009
Deferred revenue	86,978	96,940
	2,544,376	3,093,662
Long-term		
Provision for employee termination benefits	1,200,857	1,074,184
	3,745,233	4,167,846
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(1,578,584)	(2,388,484)
Accumulated surplus	1,949,794	3,320,373
	371,210	931,889
	4,116,443	5,099,735

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Course fees and services	11,055,411	12,575,196
Catering and accommodation		790,694
	11,055,411	13,365,890
Operating expenses		
Salaries and employee benefits	7,321,825	8,530,979
Provision for employee termination benefits	126,673	26,691
Rentals	1,507,655	1,709,965
Professional and special services	1,493,987	1,669,682
Catering and accommodation		670,023
Travel and communications	596,599	561,281
Information	517,446	141,532
Depreciation	343,148	353,142
Materials and supplies	222,718	494,617
Administration and financial services	204,000	
Other	69,674	27,295
Repairs	22,265	37,639
	12,425,990	14,222,846
Net loss before extraordinary item	(1,370,579)	(856,956)
Extraordinary item—(Note 5)		93,284
Net loss	(1,370,579)	(763,672)

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance, beginning of year	3,320,373	4,084,045
Net loss for the year	(1,370,579)	(763,672)
Balance, end of year	1,949,794	3,320,373

Public Service Commission— Staff Development and Training Revolving Fund— *Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Net loss before extraordinary item	(1,370,579)	(856,956)
Add: provision for employee termination benefits	126,673	(275,244)
depreciation	343,148	353,142
	(900,758)	(779,058)
Changes in current assets and liabilities	646,218	(34,909)
Net financial resources used by operating activities	(254,540)	(813,967)
Investing activities:		
Gain on transfer to CCMD of assets and liabilities (Note 5)		93,284
Fixed assets		
Transfer of assets due to establishment of CCMD (Note 5)		406,232
Purchased	(555,360)	(505,990)
Net financial resources used by investing activities	(555,360)	(6,474)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(809,900)	(820,441)
Accumulated net charge against the Fund's authority account, beginning of year	2,388,484	3,208,925
Accumulated net charge against the Fund's authority account, end of year	1,578,584	2,388,484

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The Adjustment of Accounts Act has been repealed and replaced by Section 7 of the Revolving Funds Act.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Fixed assets and depreciation

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations for the use of these assets. These fixed assets are depreciated on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10%
Office and classroom equipment	15%
EDP and word processing equipment	25%

(c) Prepaid expenses

Under the terms of two contracts, advance payments are made to suppliers for the provision of video learning tapes and are recorded as prepaid expenses on the balance sheet. The operations of the Fund are charged with expenses coincident with the provision of services.

(d) Deferred revenue

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of $2,885,000 were paid to the Staff Development and Training Revolving Fund for the 1989-90 fiscal year. These funds were approved to cover the cost of the activities that should not be borned by the user which are not cost recoverable. The comparative figure for 1988-89 is $2,492,000.

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	708,507	115,682		824,189
Equipment	395,584	22,188		417,772
EDP and word processing equipment	1,210,504	417,490		1,627,994
	2,314,595	555,360		2,869,955

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	246,884	57,730		304,614
Equipment	188,288	34,423		222,711
EDP and word processing equipment	624,013	250,995		875,008
	1,059,185	343,148		1,402,333

Public Service Commission— Staff Development and Training Revolving Fund— *Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990—*Concluded*

5. Extraordinary item

During 1988-89 the Fund has reported an extraordinary gain of $93,284 due to the establishment of the Canadian Centre for Management Development (T.B. Minutes 808733—June 29, 1988).

This gain consists of:

	$
Decrease in liability accounts (employee termination benefits and vacation pay)	499,516
Decrease in fixed assets	(406,232)
Gain on transfer	93,284

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with the information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance and Administration Sector. This responsibility is discharged by the Financial Policy, Accounting and Reporting Systems Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

Approved by:

J. G. SÉGUIN
Director General,
Financial Policy, Accounting and Reporting Systems Directorate

S. E. WHITELEY
Assistant Deputy Minister, Finance and Administration

June 21, 1990

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1990

	1990		1989	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit for the year	135,000	914,861	30,000	1,141,642
Add: items not requiring use of funds	6,783,000	6,720,618	4,880,000	5,437,537
Operating source of funds	6,918,000	7,635,479	4,910,000	6,579,179
Net capital acquisitions	(17,400,000)	(10,134,609)	(14,795,000)	(10,091,507)
Working capital change	7,241,000	(6,421,046)	2,351,000	20,907,309
Other items		6,662,754		(25,750,444)
Authority used	(3,241,000)	(2,257,422)	(7,534,000)	(8,355,463)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1990

	1990	1989
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	152,642,135	144,562,299
Add: PAYE charges against the appropriation account after March 31	85,078,013	78,553,511
Less: amount credited to the appropriation account after March 31	166,579,628	154,232,712
Net authority used, end of year	71,140,520	68,883,098
Authority limit	200,000,000	200,000,000
Unused authority carried forward	128,859,480	131,116,902

Supply Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable		
Government of Canada (Note 3)	208,400,602	204,053,822
Outside parties (Note 3)	6,338,709	6,559,783
Current portion of net investment in EDP equipment leases	5,413,950	3,177,478
Inventories at cost (Note 4)	24,434,122	20,787,973
Other	6,128,535	1,278,064
	250,715,918	235,857,120
Long-term receivables		
Net investment in EDP equipment leases (Note 5)	4,864,980	5,705,320
Fixed assets at cost (Note 6)	55,616,521	50,998,883
Less: accumulated depreciation	30,019,265	28,340,326
	25,597,256	22,658,557
Leasehold improvements at cost (net of amortization)	3,025,494	2,550,202
Other		
Crown copyrights at nominal value	1	1
	284,203,649	266,771,200

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties	75,826,104	86,820,115
Government of Canada	42,835,026	26,622,950
Deferred revenue	14,613,987	11,394,300
	133,275,117	124,837,365
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	152,642,135	144,562,299
Accumulated deficit	(1,713,603)	(2,628,464)
	150,928,532	141,933,835
	284,203,649	266,771,200

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Sales (Note 7)		
Supply operations	420,929,642	403,553,357
Regional operations	210,055,751	198,046,758
	630,985,393	601,600,115
Cost of sales (Note 7)		
Supply operations	270,586,020	264,978,200
Regional operations	103,587,253	103,777,064
	374,173,273	368,755,264
Gross margin	256,812,120	232,844,851
Operating expenses		
Salaries and employee benefits	125,939,071	116,791,288
Professional and special services	71,969,084	63,229,953
Accommodation	17,560,689	16,775,327
Interest	7,154,681	6,334,584
Repairs, supplies, miscellaneous	6,811,235	5,483,689
Freight	5,981,838	6,002,772
Travel and removal	5,753,536	5,109,899
Communications	4,832,560	4,726,076
Information	4,213,284	3,276,992
Depreciation and amortization	3,838,950	3,141,362
Rental	1,111,316	921,133
Inventories and other losses	638,913	298,880
Loss on disposal of fixed assets	560,177	8,708
Cash discounts	(468,075)	(397,454)
	255,897,259	231,703,209
Net profit	914,861	1,141,642

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at beginning of year	(2,628,464)	(3,770,106)
Net profit for the year	914,861	1,141,642
Balance, end of year	(1,713,603)	(2,628,464)

Supply Revolving Fund—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Net profit	914,861	1,141,642
Add: depreciation	5,782,005	4,950,348
amortization of leasehold improvements	378,436	478,481
loss on disposal of fixed assets	560,177	8,708
	7,635,479	6,579,179
Changes in current assets and liabilities	(6,421,046)	20,907,309
Net financial resources provided by operating activities	1,214,433	27,486,488
Investing activities:		
Changes in other assets and liabilities		
Net investment in the electronic data processing EDP equipment leases	840,340	(1,764,898)
Fixed assets		
Equipment—Purchased	(9,280,881)	(9,704,564)
Leasehold improvements—Purchased	(853,728)	(386,943)
	(10,134,609)	(10,091,507)
Net financial resources used by investing activities	(9,294,269)	(11,856,405)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(8,079,836)	15,630,083
Accumulated net charge against the Fund's authority account, beginning of year	(144,562,299)	(160,192,382)
Accumulated net charge against the Fund's authority account, end of year	(152,642,135)	(144,562,299)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

1. Purpose and authority

The objective of the Fund is to acquire and provide goods and or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

Effective April 1, 1980, Parliament, through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased from $150 million to $200 million through the Appropriation Act No. 4, 1981-82. In 1983 the Revolving Funds Act repealed the "Adjustment of Accounts Act" and Section 8 authorized the establishment of the Supply Revolving Fund.

An amount of $44,171,345, representing net assets assumed by the Fund and assets contributed to the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus has been transferred to the Fund's authority as follows:

	$
1982-83	3,256,386
1983-84	4,888,134
1984-85	5,691,677
1985-86	22,763,154
1986-87	647,189
	37,246,540

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain acquisition revenue is based on detailed and validated statistical analysis of the procurement work-load. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue.

This policy was revised April 1, 1985. As a result, on contracts ranging from ($200,000 to $50 million between April 1, 1985 and May 31, 1987) $240,000 to $60 million from June 1, 1987, an initial fee equal to 50% on Science and Engineering Acquisition contracts and 65% on Commercial Acquisition and Printing Acquisition contracts is charged at the date of contract issuance and the balance of the fee is charged over the life of the contract. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not materially violated.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability for these benefits is not accrued; however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 9.

(b) Depreciation

Leasehold improvements are amortized on the straight-line basis over the term of the lease with a maximum of 10 years. Other fixed assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture	5 years
EDP equipment	5 years
Automotive	5 years
Warehouse equipment	10 years
Printing equipment	8 years
Audio-visual	10 years

Supply Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

3. Changes in financial statements presentation

The 1989 figures have been restated to conform with 1990 presentation requirements.

4. Inventories

	1990	1989
	$	$
Raw materials and finished goods	23,139,797	19,301,085
Work in process	1,294,325	1,486,888
	24,434,122	20,787,973

5. Net investment in EDP equipment leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund until the cost of the equipment is paid in full. Payments by the client departments for the long-term investment in leases are due—$1,809,808 in 1991-92, $1,661,641 in 1992-93, $1,143,522 in 1993-94 and $250,009 in 1994-95.

6. (a) Fixed assets and accumulated depreciation

Depreciation in the amount of $2,321,491 in 1990 and $2,287,467 in 1989 has been included in the cost of sales in the statement of operations.

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	4,847,537	293,632	803,385	4,337,784
EDP equipment ...	24,965,455	7,391,365	2,682,990	29,673,830
Automotive	813,623	164,993	55,329	923,287
Warehouse equipment	3,231,950	431,503	106,734	3,556,719
Printing equipment	15,266,760	953,739	1,009,721	15,210,778
Audio-visual	1,873,558	45,649	5,084	1,914,123
	50,998,883	9,280,881	4,663,243	55,616,521

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	3,879,558	430,327	776,660	3,533,225
EDP equipment ...	10,741,554	3,688,476	2,345,273	12,084,757
Automotive	480,444	96,540	54,257	522,727
Warehouse equipment	2,128,500	307,279	93,677	2,342,102
Printing equipment	10,036,153	1,130,157	828,115	10,338,195
Audio-visual	1,074,117	129,226	5,084	1,198,259
	28,340,326	5,782,005	4,103,066	30,019,265

(b) Leasehold improvements and amortization

	Balance at beginning of year	Purchases	Amortization	Balance at end of year
	$	$	$	$
Leasehold improvements	7,112,004	853,728		7,965,732
Amortization	4,561,802		378,436	4,940,238
	2,550,202	853,728	378,436	3,025,494

7. Sales and cost of sales

For consolidation purposes, internal sales and cost of sales in the amount of $35,210,619 ($25,250,014 in 1989) have been eliminated.

8. Deferred acquisition contract fees

In accordance with the revised Department's policy on smoothing revenue for certain types of contracts as detailed in 2(a)(i), the value of deferred acquisition fees on uncompleted contracting work as at March 31, 1990 amounted to $9,799,001 ($10,950,546 in 1989).

9. Employee benefits liability

The unaccrued liability for employee benefits consists of termination benefits and vacation pay.

	1990	1989
	$	$
Termination benefits	35,232,057	27,553,980
Vacation pay	8,067,032	5,831,338
	43,299,089	33,385,318

10. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self-insurance.

SECTION 2

1989-90
PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

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FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Agricultural Stabilization Board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the Accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to the Agricultural Stabilization Board for the year ended March 31, 1990, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying statement of use of parliamentary appropriations of the Agricultural Stabilization Board in accordance with the reporting requirements and standards of the Government of Canada for reporting expenditures against available revenue. The responsibility for the integrity and objectivity of data in this financial statement rests with the Board.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with the audited financial statement of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement.

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Board's financial statement presents fairly, in conformity with stated accounting policies, the Board's use of parliamentary appropriations.

The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by periodic internal audits. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

GILLES LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

June 22, 1990

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the statement of use of parliamentary appropriations by the Agricultural Stabilization Board for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this statement presents fairly the use of parliamentary appropriations by the Board for the year ended March 31, 1990 in accordance with accounting policies set out in Note 2 to the statement applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the statement have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1990, the Financial Administration Act and regulations and the Agricultural Stabilization Act.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 22, 1990

Agricultural Stabilization Board—*Concluded*

STATEMENT OF USE OF PARLIAMENTARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Contributions pursuant to the Agricultural Stabilization Act funded by Agriculture Vote 15		
Payments to the Canadian Dairy Commission	271,515	291,337
Deficiency payments in respect of:		
Corn	7,706	51,239
Barley	657	2,537
BC fruits	128	3,958
Canola	74	4,488
Oats	23	6
Apples	11	148
Potatoes	1	178
Sour cherries		2,156
White pea beans		2
	8,600	64,712
Use of Agriculture Vote 15	280,115	356,049
Statutory contributions pursuant to the Agricultural Stabilization Act		
Deficiency payments in respect of:		
Barley	1,846	5,125
Corn	739	44,888
Soybeans	46	84
Wool	46	
Spring wheat	32	1,871
Oats	13	794
Winter wheat	(51)	547
Hogs		140
	2,671	53,449
Payments to the National Tripartite Stabilization Program accounts for:		
Hogs	96,420	22,248
Slaughter/Feeder cattle	20,967	12,386
Cow-calf	3,538	3,756
Apples	3,038	2,235
Honey	1,107	
White pea beans	931	1,372
Sugar beets	890	761
Other dry edible beans	295	582
Lambs	221	83
Onions	176	
	127,583	43,423
Use of statutory appropriations	130,254	96,872
Operating expenditures funded by and use of Agriculture Vote 5	4,051	3,464
Capital expenditures funded by and use of Agriculture Vote 10	109	37
Total use of appropriations	414,529	456,422

The accompanying notes are an integral part of this financial statement.

Approved by:

GILLES LAVOIE
Chairman

A. E. PROULX
Secretary-Manager

NOTES TO THE STATEMENT OF USE OF PARLIAMENTARY APPROPRIATIONS MARCH 31, 1990

1. Authority and objectives of the Board and purpose of the statement

The Board, which was established in 1958 and operates under the authority of the Agricultural Stabilization Act (the "Act"), consists of three members appointed by the Governor in Council. It is a departmental corporation named in Schedule II of the Financial Administration Act.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the agricultural industry to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

The purpose of the statement of use of parliamentary appropriations is to present the use of appropriations by the Board for purposes of the Act in accordance with accounting policies described in Note 2. These policies are consistent with the stated accounting policies of the Government of Canada for reporting expenditures against available authority. The statement is not intended to present the results of the Board's operations based on agricultural conditions during the year. This would require that consideration be given to adopting accounting policies on a full accrual basis.

Contributions for named commodities pursuant to the minimum provisions of the Act and for commodities covered by National Tripartite Stabilization Program agreements established pursuant to the Act are funded through a statutory authority. The Board's operating and capital expenditures, and all other contributions pursuant to provisions of the Act are funded by budgetary lapsing authorities.

2. Significant accounting policies

(a) Expenditure recognition

Contributions funded by a statutory authority are recorded on the cash basis. Operating and capital expenditures and all other contributions are recorded on a cash basis, except that disbursements after the year-end are accrued in accordance with the Government of Canada accounting policy for recording Payables at Year-End.

(b) Refunds of previous years' expenditures

Refunds of previous years' statutory expenditures are deducted from statutory contributions (included in this statement) when received. Refunds of previous years' annually voted expenditures are not included in this statement.

Atomic Energy Control Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Atomic Energy Control Board (AECB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the AECB.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the AECB maintains a set of accounts which provides a centralized record of the AECB's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The AECB Administration Directorate develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The AECB maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the AECB's assets. The AECB also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Deputy Auditor General, his role being to express an informed opinion as to whether the AECB's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the AECB's financial transactions.

Approved by:

W. E. GREGORY
Senior full-time financial officer

P. MARCHILDON
Senior financial officer

June 21, 1990

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Board for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 25, 1990

Atomic Energy Control Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure (Schedule)		
Grants and contributions		
Safeguards Support Program	150,000	440,890
Other	7,000	10,000
	157,000	450,890
Operations		
Salaries and employee benefits	14,578,480	13,736,091
Employee termination benefits	475,136	368,940
Professional and special services	5,223,787	3,772,470
Furniture and equipment	2,299,689	824,722
Accommodation	1,570,040	1,408,304
Travel and relocation	1,418,926	1,192,477
Utilities, materials and supplies	667,333	454,826
Communication	441,796	440,666
Information	316,450	178,035
Repairs	283,446	826,761
Equipment rentals	132,022	208,115
Miscellaneous	1,930	1,011
	27,409,035	23,412,418
Administration		
Salaries and employee benefits	2,441,004	2,234,502
Employee termination benefits	88,317	39,823
Board members' expenses	200,549	171,070
Professional and special services	125,283	181,982
Travel	37,280	27,257
	2,892,433	2,654,634
	30,458,468	26,517,942
Non-tax revenue (Schedule)		
Refunds of previous years' expenditure	60,987	6,940
Fines and penalties	2,000	2,000
Services and service fees	162	654
	63,149	9,594
Net cost of operations (Note 3)	30,395,319	26,508,348

The accompanying notes and schedule are an integral part of this statement.

Approved by:

R. J. A. LÉVESQUE
President

J. P. MARCHILDON
Senior financial officer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990

1. Authority and purpose

The Atomic Energy Control Board (AECB) was established in 1946, by the Atomic Energy Control Act. It is a departmental corporation named in Schedule II to the Financial Administration Act and currently reports to Parliament through the Minister of Energy, Mines and Resources.

The objective of the AECB is to control nuclear energy in the interests of health, safety and national security. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the Nuclear Liability Act, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (see Note 8). The number of installations requiring insurance coverage is 15.

The AECB's grants and contributions, operating and administration expenditure is funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

Atomic Energy Control Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990—*Concluded*

3. Parliamentary appropriations

	1990	1989
	$	$
Energy, Mines and Resources		
Vote 40	26,891,000	22,921,000
Lapsed	526,841	299,362
	26,364,159	22,621,638
Statutory contributions to employee benefit plans	2,178,000	2,182,000
Total appropriations used	28,542,159	24,803,638
Add: services provided without charge by other Government departments	1,916,309	1,714,304
Less: non-tax revenue	63,149	9,594
Net cost of operations	30,395,319	26,508,348

4. Liabilities

At year end the amounts of liabilities are as follows:

	1990	1989
	$	$
(a) Accounts payable		
Payables at Year End	2,001,150	1,765,218
Payments on due date	1,985,692	1,070,524
Contractors holdbacks	220,274	189,604
	4,207,116	3,025,346
Salaries payable	15,034	3,058
	4,222,150	3,028,404

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

	1990	1989
	$	$
(b) Other liabilities		
Vacation pay	1,218,877	1,046,955
Employee termination benefits	1,671,648	1,596,500
	2,890,525	2,643,455

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated on the basis of one half week's pay for each complete year of continuous service to a maximum of 13 weeks' pay.

5. Capital lease

The AECB entered into a five-year lease agreement for a computer system effective May 1, 1984. The system was valued at $298,959 using an implicit interest rate of 12.5%. The obligation was liquidated this year and the Board decided to exercise its purchase option. Lease and purchase payments during 1990 totalled $40,926 (1989—$79,200), including interest of $14,782 (1989—$10,151) charged to operations.

The AECB amended the agreement to enhance the system effective August 1, 1986. The additional 33-month equipment lease was valued at $102,112 using an implicit interest rate of 10.0%. The obligation was liquidated this year and the Board decided to exercise its purchase option. Lease and purchase payments during 1990 totalled $17,042 (1989—$40,988), including interest of $2,969 (1989—$4,291) charged to operations.

6. Contingent liabilities

At March 31, 1990, the AECB was defendant in lawsuits amounting to $600,000 (1989—$600,000). The lawsuits are seeking damages for breach of statutory duties related to radioactively contaminated soil. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

7. Related party transactions

AECB administers a special program jointly with Atomic Energy of Canada Limited (AECL) for research and development in support of the safeguards program of the International Atomic Energy Agency. For 1990, AECL charged $1,150,000 (1989—$400,000) to this program.

8. Nuclear liability reinsurance account

Under Section 17 of the Nuclear Liability Act, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account. The Account forms part of the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Nuclear Liability Reinsurance Account since its creation. The balance of the Nuclear Liability Reinsurance Account as at March 31, 1990 is $534,021 (1989—$532,567).

The supplementary insurance coverage provided by the Government of Canada under the Nuclear Liability Act, as of March 31, 1990 is $664,500,000 (1989—$664,500,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

Atomic Energy Control Board—*Concluded*

NET COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1990

SCHEDULE

	President's Office and Secretariat	Reactor regulation	Fuel cycle and materials regulation	Research and radiation protection	Safeguards Support Program	Adminis-tration	Total	
							1990	1989
	$	$	$	$	$	$	$	$
Expenditure								
Grants and contributions	7,000				150,000		157,000	450,890
Operations	1,434,861	6,316,860	7,110,796	4,965,045	2,104,581	5,476,892	27,409,035	23,412,418
Administration	200,549					2,691,884	2,892,433	2,654,634
	1,642,410	6,316,860	7,110,796	4,965,045	2,254,581	8,168,776	30,458,468	26,517,942
Non-tax revenue								
Refunds of previous years' expenditure	405	379	1,825	43,974	2,510	11,894	60,987	6,940
Fines and penalties			2,000				2,000	2,000
Services and service fees				4		158	162	654
	405	379	3,825	43,978	2,510	12,052	63,149	9,594
Net cost of operations	1,642,005	6,316,481	7,106,971	4,921,067	2,252,071	8,156,724	30,395,319	26,508,348

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of CEIC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. CEIC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

N. MULDER
for the Chairman

HY BRAITER
Senior financial officer

July 27, 1990

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1989-90*	1988-89
Expenditure		
Employment and Insurance Program		
Unemployment insurance	3,109,705	3,052,134
Human resource development	1,657,265	1,592,968
National employment services	277,625	252,039
Program management and joint services	177,836	147,743
	5,222,431	5,044,884
Corporate and Special Services Program		
Commission management and administration	280,503	263,484
Systems and procedures	39,057	33,994
Canada Employment and Immigration Advisory Council	1,073	1,071
	320,633	298,549
Immigration Program		
Program operations	127,462	79,981
Settlement	89,017	58,227
Management and policy development	48,474	52,093
Adjudication	7,235	5,327
Refugee Status Advisory Committee		2,126
	272,188	197,754
Total of expenditure	5,815,252	5,541,187
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administrative costs	1,072,527	959,274
Recovery—Secondment expense—Other Government departments	10	6
Non-tax revenue		
Services and service fees	23,406	19,642
Refunds of previous years' expenditure	15,872	13,475
Return on investments	420	381
Other revenues		
Government annuities surplus	3,052	2,737
Unemployment insurance fines	2,620	2,469
Immigration fines and forfeitures	1,069	1,133
Recovery of deportation expenses	578	881
Other	345	513
Total of revenue	1,119,899	1,000,511
Net cost of operations	4,695,353	4,540,676

* Administration of Social Insurance Numbers and Administration of Government Annuities have been transferred from Corporate and Special Services Program to the Employment and Insurance Program.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990

1. Authority and objectives

The Canada Employment and Immigration Commission was established under Section 7 of the Employment and Immigration Reorganization Act, 1977 and is a departmental corporation named in Schedule II to the Financial Administration Act. All the Commission's operating and contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits, annuities agents supplementary retirement benefits and the Government's contributions to the Unemployment Insurance Account and in respect of fishermen's benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate and Special Services Program—To ensure the development and implementation of policies and programs, to provide strategic, operational and administrative support to enable Employment and Immigration Canada to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To further the attainment of national, economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals self-fulfilment through work.

Immigration Program—To administer the admission of immigrants and visitors in accordance with the economic, social, humanitarian and cultural interests of Canada.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the Immigration Act, Section 119. The total amount of loans outstanding shall not, at any time, exceed $90,000,000.

2. Significant accounting policies

The statement of operations was prepared using the following accounting policies:

(i) Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(ii) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(iii) Acquisitions of capital assets are charged to operating expenditure in the year the expenditure is incurred.

(iv) Estimated amounts for services provided without charge from other Government departments are disclosed in the statement of operations.

(v) Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION
(in thousands of dollars)

	1989-90	1988-89
Employment and Insurance Program		
Vote 5	119,743	84,714
Lapsed	39,355	19,989
	80,388	64,725
Vote 6	17	
Lapsed		
	17	
Vote 10	1,622,908	1,635,931
Lapsed	60,509	129,432
	1,562,399	1,506,499
Statutory contributions to Unemployment Insurance Account	2,423,443	2,416,249
Statutory contributions to fishermen's benefits	251,013	240,356
Statutory contributions to employee benefit plans	91,542	93,289
Statutory retirement benefits to annuities agents pensions	35	35
Statutory refunds of amounts credited to revenue in previous years	63	9
Total program	4,408,900	4,321,162
Corporate and Special Services Program		
Vote 1	61,480	61,046
Lapsed	15,383	14,974
	46,097	46,072
Statutory contributions to employee benefit plans	15,539	16,920
Total program	61,636	62,992
Immigration Program		
Vote 15	174,811	129,325
Lapsed	6,911	2,188
	167,900	127,137
Vote 16	295	
Lapsed	1	
	294	
Vote 17	252	
Lapsed	3	
	249	
Vote 20	90,649	69,836
Lapsed	3,706	12,739
	86,943	57,097
Statutory contributions to employee benefit plans	16,781	13,482
Statutory refunds of amounts credited to revenue in previous years	21	38
Total program	272,188	197,754
Total use of appropriations	4,742,724	4,581,908

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Continued*

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the Immigration Act, fines payable by claimants under the Unemployment Insurance Act, outstanding loans to immigrants, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

	1989-90	1988-89
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Employment and insurance overpayments		
Unemployment insurance benefit Repayments	277	312
Corporate and Special Services Program—Secondments	135	69
	412	381
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	171,079	146,375
Unemployment insurance Section 47	35,622	25,734
Unemployment insurance fines	6,419	5,462
National Institutional Training	2,717	1,968
Job entry	1,914	2,463
Job development	1,671	3,266
Skill shortages	1,213	460
National Training Program—Purchase of training	1,171	3,845
Canada Works	968	1,069
Young Canada Works	780	7
Other programs—CJS	506	19
Community futures	286	216
Other programs	278	13
Summer Canada Works	196	1,001
Social assistance recipients	196	198
Local Employment Assistance Program	165	319
Canada Manpower Mobility Program	161	160
Need overpayment	127	
Outreach Program	114	137
Canada Community Development	78	91
Skill investment	58	32
General industrial training	61	51
Local initiative	38	37
Youth Training Option Program	26	41
Career access	26	25
Local Employment Assistance and Development Program	21	22
Individually subsidized jobs	17	16
Summer Employment Experience Development Program	15	296
Unemployment insurance work sharing	13	13
Program for Employment Disadvantaged	12	12
Unemployment Insurance—Section 25	8	
Employment Expansion and Development Program		311
Unemployment Insurance—Section 38		27
Canada Community Services		25
Business management training		15
New Technology Employment Program		14
Employment Creation Grant and Contribution Program		5
	225,956	193,745
Immigration		
Deportation expense charges	7,817	6,400
Forfeited conditional bonds	2,254	2,175
Airline and shipping fines	884	509
Assisted Passage Loans—Accrued interest	840	866
Adjustment assistance overpayments	378	348
Recoverable adjustment assistance loans	26	35
Settler loans	5	5
Other accounts		2
	12,204	10,340
Corporate and Special Services		
Secondments	577	92
Miscellaneous	86	83
Salary overpayments	53	47
	716	222
Total	239,288	204,688

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory Unemployment Insurance Program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, penalties and interest; (b) the Government's share of benefits paid; (c) refunds of overpayments of benefits, and benefit repayments; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (f) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account: (a) benefits paid under the Act; (b) the costs of administering the Act; and (c) the interest on advances made by the Minister of Finance.

Canada Employment and Immigration Commission—
Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990—*Continued*

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1989-90	1988-89
Balance as at April 1 (deficit)	(27)	(2,189)
Receipts and other credits		
Contributions—		
Employer and employee[1]	11,005	11,524
Government[1]	2,675	2,656
Investment income	91	16
	13,771	14,196
Payments and other charges		
Benefits[1]	11,690	10,869
Operating expenses	1,083	968
Interest		197
	12,773	12,034
Net increase or (decrease)	998	2,162
Balance as at March 31 (deficit)[2]	971	(27)

[1] Fishermen's benefits in the amount of $268 million (1989—$261 million), the related Government contribution of $251 million (1989—$240 million) and the fishermen's premiums of $17 million (1989—$21 million) are included in the statement.

[2] No interest bearing loans under Section 137(1) of the Unemployment Insurance Act (1989 no interest bearing loans) were made to the Unemployment Insurance Account. The net balance as at March 31, 1990 is of $971 million (1989—$27 million).

(b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund. The accounts of the Government Annuities Account are maintained on an accrual basis.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	1989-90	1988-89
Balance as at April 1	945,224	984,817
Receipts and other credits		
Interest from Canada	62,232	65,224
Premiums	349	458
Other	40	78
	62,621	65,760
Payments and other charges		
Annuity payments	99,072	100,077
Premium refunds	1,654	2,000
Unclaimed annuities	279	223
	101,005	102,300
Net increase or (decrease)	(38,384)	(36,540)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(2,513)	(3,053)
Balance as at March 31	904,327	945,224

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who are engaged in selling Government annuities to the public. During the year, interest of $384 calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $6,863 and payments from the Account amounted to $13,084.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1989-90	1988-89
	$	$
Balance as at April 1	24,028	29,601
Receipts and other credits	7,247	7,908
Payments and other charges	13,084	13,481
Net increase or (decrease)	(5,837)	(5,573)
Balance as at March 31	18,191	24,028

(d) Immigration Guarantee Fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Continued*

During the year, withdrawals totalled $1,701,772 and consisted of refunds to depositors, $1,393,298; and, forfeitures to the Crown, $308,474.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND
(in thousands of dollars)

	1989-90	1988-89
Balance as at April 1	6,173	5,018
Receipts and other credits	3,051	2,646
Payments and other charges	1,702	1,441
Net increase or (decrease)	1,349	1,205
Balance as at March 31	7,522	6,223
General Security Deposit Receipts	53	
Less: securities in trust at year-end	50	50
Net balance as at March 31	7,525	6,173

(e) Summer Employment Experience Development Program

The Summer Employment Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled $565,230 and disbursements totalled $674,127 consisting of $509,285 in payments to sponsors and $164,842 in refunds to provinces.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1989-90	1988-89
	$	$
Balance as at April 1	107,335	4,949
Receipts and other credits	565,230	2,514,333
Payments and other charges	674,127	2,411,947
Net increase or (decrease)	(108,897)	102,386
Balance as at March 31	(1,562)	107,335

(f) Work Orientation Workshops Program

The Work Orientation Workshops Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $167,039 and disbursements totalled $192,539 consisting of $137,371 in payments to sponsors and $55,168 in refunds to provinces.

TRANSACTIONS IN THE WORK ORIENTATION WORKSHOPS PROGRAM

	1989-90	1988-89
	$	$
Balance as at April 1	25,500	22,575
Receipts and other credits	167,039	430,000
Payments and other charges	192,539	427,075
Net increase or (decrease)	(25,500)	2,925
Balance as at March 31		25,500

(g) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $615,980 and disbursements totalled $562,422 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1989-90	1988-89
	$	$
Balance as at April 1	116,380	526,222
Receipts and other credits	615,980	775,000
Payments and other charges	562,422	1,184,842
Net increase or (decrease)	53,558	(409,842)
Balance as at March 31	169,938	116,380

6. Loans, investments and advances

Assisted Passage Scheme—Employment and Immigration

Section 119 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $90,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1990 and April 1, 1995, balance at year-end $5,422,356; and,

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Continued*

(b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1990 and April 1, 1995 at year-end $83,643,209.

TRANSACTIONS IN THE ASSISTED PASSAGE SCHEME

	1989-90	1988-89
	$	$
Balance as at April 1	76,868,443	67,700,721
Receipts and other credits	15,653,859	13,830,024
Payments and other charges	27,850,980	22,997,746
Net increase or (decrease)	12,197,121	9,167,722
Balance as at March 31	89,065,564	76,868,443

7. Contingent liabilities

Thirteen claims totalling $5,834,000 have been brought against the Canada Employment and Immigration Commission: one for fatal injury by the estate of a private citizen, one for damage to property by a private citizen, two breach of contract by private citizens, three general damages (one by a private company, one by a former employee, one by an employee), one for damages and loss of income by a private citizen, one for defamation by a private citizen, one for loss of income by a private citizen, one for negligence by a private citizen, and two for physical injury by private citizens.

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1990 (in thousands of dollars)

	1989-90*	1988-89
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	11,690,216	10,868,890
Human resource development	1,657,265	1,592,968
Unemployment insurance	536,267	497,842
National employment services	277,625	252,039
Unemployment insurance interest payments		181,521
CEC Management and joint services	177,836	147,743
Summer Employment Experience—Development Program—Payments and refunds to provinces	674	2,412
Canadian Jobs Strategy Program—Payments and refunds to provinces	562	1,185
Work Orientation Workshops Program—Payments and refunds to provinces	193	427
Corporate and Special Services Program		
Commission management and administration	280,503	263,484
Systems and procedures	39,057	33,994
Departmental management and administration	30,607	26,836
Canada Employment and Immigration Advisory Council	1,073	1,071
Immigration Program		
Program operations	127,462	79,981
Settlement	89,017	58,227
Management and policy development	48,474	52,093
Assisted Passage Loans issued to immigrants	27,851	22,998
Adjudication	7,235	5,327
Refugee Status Advisory Council		2,126
Immigration Guarantee Funds—Refunds and forfeitures	1,702	1,441
	14,993,619	14,092,605

Canada Employment and Immigration Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Concluded*

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1990—*Concluded*

(in thousands of dollars)

	1989-90*	1988-89
Receipts		
Unemployment insurance premiums	11,005,300	11,524,136
Unemployment insurance interest—Revenue	91,076	
Annuity interest, etc.	62,628	65,768
Services and service fees	23,406	19,642
Refunds of previous years' expenditure	15,955	13,609
Assisted passage loans repayments	15,654	13,830
Net adjustment to the unemployment insurance administration cost	7,502	6,653
Immigration Guarantee Fund deposits	3,001	2,646
Canadian Jobs Strategy Program deposits	616	775
Summer Employment—Experience Development Program deposits	565	2,514
Other revenues		
Government annuities surplus	3,052	2,737
Unemployment insurance fines	2,620	2,469
Immigration fines and forfeitures	1,069	1,133
Recovery of deportation expenses	578	881
Other	345	513
Work Orientation Workshops Program deposits	167	430
Return on investments	420	381
	11,233,954	11,658,117
Net cost of operations	3,759,665	2,434,488
Reconciliation to use of appropriations		
Net cost of operations	3,759,665	2,434,488
Decrease (increase) in unemployment insurance deficit	998,056	2,162,506
Revenue credited to non-tax revenue		
Related to appropriations	47,445	41,366
From Annuities Account—Actuarial surplus	2,513	3,053
Increase in the Immigration Guarantee Fund	1,299	1,205
Increase in the Canadian Jobs Strategy Program	54	102
Decrease in the Summer Employment—Experience Development Program	(109)	3
Decrease in Work Orientation Workshops Program	(26)	(410)
Increase in assisted passage loans	(12,197)	(9,168)
Decrease in unpaid annuities	(40,904)	(39,599)
Use of appropriations	4,755,796	4,593,546

* Administration of Social Insurance Numbers and Administration of Government annuities have been transferred from Corporate and Special Services Program to the Employment and Insurance Program.

Canadian Aviation Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Aviation Safety Board (CASB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CASB maintained a set of accounts which provided a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The CASB's administration branch developed and disseminated financial management and accounting policies, and issued directives which maintained standards of accounting and financial management. The CASB maintained systems of financial management and internal control. Transactions were executed in accordance with prescribed regulations, within parliamentary authorities, and were properly recorded to maintain accountability of Government funds and safeguard its assets. The CASB also sought to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provided appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities were understood throughout the organization.

The financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CASB's financial transactions.

Approved by:

K. J. THORNEYCROFT
Chairman

KEN JOHNSON
Executive Director

June 14, 1990

AUDITOR'S REPORT

TO THE CANADIAN AVIATION SAFETY BOARD
AND THE
MINISTER OF TRANSPORT

I have examined the statement of operations of the Canadian Aviation Safety Board for the year ended March 28, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the year ended March 28, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1990

Canadian Aviation Safety Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 28, 1990

	March 28, 1990	March 31, 1989
	$	$
Expenditure		
Board		
Personnel	845,966	1,051,957
Accommodation	61,698	64,301
Transportation and communications	22,537	85,807
Professional and special services	16,047	74,369
All other expenditures	4,836	6,246
	951,084	1,282,680
Operations		
Personnel	9,665,390	8,879,037
Professional and special services	1,336,492	1,380,663
Transportation and communications	1,336,082	1,041,082
Rentals	793,371	944,138
Construction and/or acquisition of machinery and equipment	733,013	1,249,836
Accommodation	715,692	711,982
Utilities, materials and supplies	372,099	399,860
Purchased repair and upkeep	262,231	248,181
Information	239,068	222,919
All other expenditures	4,499	2,892
	15,457,937	15,080,590
Administration		
Personnel	1,872,195	1,623,341
Accommodation	334,139	236,130
Transportation and communications	240,420	241,047
Professional and special services	215,326	187,330
Construction and/or acquisition of machinery and equipment	182,718	182,141
Utilities, materials and supplies	75,167	75,105
Purchased repair and upkeep	59,193	55,103
Information	27,208	30,554
Rentals	21,982	24,372
All other expenditures	484	1,617
	3,028,832	2,656,740
Total cost of operations	19,437,853	19,020,010
Non-tax revenue		
Refunds of previous years' expenditure	63,870	45,988
Proceeds from sales	18,436	15,607
Services and service fees	4,104	6,341
	86,410	67,936
Net cost of operations (Note 3)	19,351,443	18,952,074

The accompanying notes are an integral part of this statement.

Approved by:

K. J. THORNEYCROFT
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 28, 1990

1. Authority and objective

The Canadian Aviation Safety Board was established in 1984 under the Canadian Aviation Safety Board Act and was a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Board was to advance aviation safety by: identifying safety deficiencies as evidenced by aviation occurrences; conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and reporting publicly on its investigations and public inquiries and on the findings in relation thereto and by making recommendations designed to eliminate or reduce safety deficiencies. The Board's expenditure was funded by a budgetary lapsing authority.

The Canadian Transportation Accident Investigation and Safety Board Act, Bill C-2, was proclaimed on March 29, 1990 and consequentially the Canadian Aviation Safety Board Act has been repealed and the Canadian Aviation Safety Board ceased to exist as of March 28, 1990.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure was recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which were recorded on the cash basis.

(b) Revenue recognition

Revenue was recorded on the cash basis in accordance with the Government's accounting policies.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure were recorded as revenue when received and were not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets were charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments were included in expenditures.

3. Parliamentary appropriation

	March 28, 1990	March 31, 1989
	$	$
Vote 55	16,009,000	15,642,000
Lapsed	282,188	304,470
	15,726,812	15,337,530
Statutory contributions to employee benefit plans	1,642,000	1,583,000
Use of appropriation	17,368,812	16,920,530
Add: services provided without charge by Government departments (Note 4)	2,069,041	2,099,480
Deduct: non-tax revenue	86,410	67,936
Net cost of operations	19,351,443	18,952,074

Canadian Aviation Safety Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 28, 1990—*Concluded*

4. Services provided without charge by Government departments

	March 28, 1990	March 31, 1989
	$	$
Public Works Canada (accommodation and accommodation alteration)	1,111,529	1,012,413
Transport Canada (flight services and aircraft rental)	699,111	869,716
Treasury Board (employer's share of health insurance premium)	235,200	195,048
Supply and Services Canada (administra tion of cheque issue)	19,000	19,000
Labour Canada (administration of workers' compensation)	4,201	3,303
	2,069,041	2,099,480

5. Contingent liabilities

Four claims totalling $13,470,000 have been filed naming the Canadian Aviation Safety Board as one of the defendants; these claims all relate to the accident which is still being investigated by the Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario. It is the opinion of management that these actions, with respect to the allegations against the Board, will not result in any material liabilities to the Crown. Should there be any settlements related to these actions they would be paid out of the Consolidated Revenue Fund even though the Canadian Aviation Safety Board no longer exists.

6. Wind-up costs and termination benefits

The Canadian Aviation Safety Board employees and the responsibilitiy for paying employee termination benefit liabilities have been transferred to the Canadian Transportation Accident Investigation and Safety Board effective March 29, 1990. Wind-up costs and any settlements related to the termination of appointments of Board members associated with the Canadian Aviation Safety Board are to be paid from the appropriation allocated to the Minister of Transport.

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Centre's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Centre's financial transactions.

Approved by:

J. A. ST-AUBIN
President and Chief Executive Officer

KASH MANCHUK
Secretary/Treasurer

June 20, 1990

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND THE
MINISTER OF LABOUR

I have examined the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Centre for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 13, 1990

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure		
Operations		
Salaries and employee benefits	6,597,181	5,849,326
Transportation and communications	785,622	641,825
Information	662,903	899,337
Accommodation	362,484	361,082
Professional and special services	335,347	165,721
Utilities, materials and supplies	294,667	332,264
Purchased repair and upkeep	202,314	224,858
Furniture, equipment and leasehold improvements	201,200	1,049,264
Rentals	63,908	61,695
	9,505,626	9,585,372
Administration		
Salaries and employee benefits	282,812	283,098
Employee termination benefits	24,431	
Governors, executive board, and committees	260,274	170,257
Travel	24,115	18,046
Professional and special services	3,209	2,237
Utilities, materials and supplies	1,096	1,221
	595,937	474,859
Total expenditure	10,101,563	10,060,231
Revenue credited to the vote (Note 3)	1,190,932	405,372
Net cost of operations (Note 4)	8,910,631	9,654,859

The accompanying notes are an integral part of this statement.

Approved by:

MAUREEN C. SHAW
Chairman

J. A. ST-AUBIN
President and Chief Executive Officer

KASH MANCHUK
Secretary/Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990

1. Authority and purpose

The Centre was established in 1978 under the Canadian Centre for Occupational Health and Safety Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditures.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis.

3. Revenue credited to the Vote

	1990	1989
	$	$
Proceeds from sales:		
Subscription—CCINFOdisc	582,398	263,153
Subcription—Publications	109,606	
Subscription—CCINFOline	93,040	
Sale single copy publications	50,036	56,409
CCINFOtapes	8,200	
Advertising in ATC	6,515	
Video tapes	2,000	1,200
Cost recoveries:		
Conference	125,630	
Technical services	95,518	7,772
Workshops	94,625	58,832
Travel expenses	23,364	18,006
	1,190,932	405,372

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Concluded*

4. Parliamentary appropriation

	1990	1989
	$	$
Department of Labour Vote 15	8,264,000	9,427,000
Supplemented by Treasury Board Vote 15c	358,000	
	8,622,000	9,427,000
Amount lapsed	21,368	82,140
Total use of appropriation	8,600,632	9,344,860
Add: services provided without charge by Government departments	309,999	309,999
Net cost of operations	8,910,631	9,654,859

5. Fixed assets and accumulated depreciation

The accounting policies of the Government of Canada do not require the capitalization of fixed assets. However, internal controls are maintained to safeguard assets and they are depreciated over their useful lives of five years using the straight-line method.

Fixed assets at cost	March 31, 1989	Acquisitions	March 31, 1990
	$	$	$
Computer equipment	3,303,261	187,378	3,490,639
Furniture and equipment	1,037,369	13,822	1,051,191
Leasehold improvements	632,719		632,719
	4,973,349	201,200	5,174,549

Accumulated depreciation and amortization	March 31, 1989	Depreciation and Amortization	March 31, 1990
	$	$	$
Computer equipment	1,956,143	481,480	2,437,623
Furniture and equipment	840,205	103,453	943,658
Leasehold improvements	632,719		632,719
	3,429,067	584,933	4,014,000

6. Liabilities

	March 31, 1990	March 31, 1989
	$	$
Accounts payable and accrued liabilities	428,537	491,840
Accrued vacation pay	253,334	217,135
Provision for employee termination benefits	67,277	75,071
	749,148	784,046

7. Donations

In accordance with Section 5(4) of its Act, the Centre received during the year $5,065 in donations, bringing the total to $6,025 at March 31, 1990. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

8. Comparative figures

The 1989 comparative figures have been reclassified to conform to the presentation adopted in 1990.

DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Economic Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Economic Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the Chief executive officer of the Council.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. All previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement.

The Council's financial services division develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial control. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by an internal audit function, established in compliance with the Treasury Board/Office of the Comptroller General standards for internal audit in the Government of Canada. The Council also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions for the year ended March 31, 1990.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and reporting requirements, both internal and external. With an internal computerized financial reporting and control system, the Council has realized achievements in more accurately forecasting the cost of future initiatives and in the provision of financial information for decision-making purposes.

Approved by:

ROBERT WOODS
Senior financial officer

GEORGE McLAUGHLIN
Senior full-time financial officer

June 27, 1990

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND THE
PRIME MINISTER OF CANADA

I have examined the statement of operations of the Economic Council of Canada for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion this financial statement presents fairly the result of operations of the Council for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 1, 1990

Economic Council of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure		
Economic research and policy analysis		
Salaries and employee benefits	5,027,359	4,802,624
Employee termination benefits	45,288	4,516
Professional and special services	674,425	656,739
Supplies, furniture and equipment	311,625	461,729
Travel, communication and publication	211,679	254,558
Rental, repair and maintenance of equipment	157,780	177,518
Miscellaneous	20	8
	6,428,176	6,357,692
Consultation and public information		
Salaries and employee benefits	1,795,307	1,696,442
Employee termination benefits	55,295	8,006
Travel, communication and publication	148,118	140,341
Professional and special services	112,707	95,577
Council meetings	99,329	84,258
Supplies, furniture and equipment	9,834	12,994
Rental, repair and maintenance of equipment	5,908	6,144
Miscellaneous	114	169
	2,226,612	2,043,931
Administration		
Salaries and employee benefits	755,990	734,978
Employee termination benefits		52,909
Accommodation	715,294	730,756
Travel, communication and publication	141,468	233,924
Supplies, furniture and equipment	133,069	139,716
Professional and special services	105,691	124,828
Rental, repair and maintenance of equipment	57,292	51,152
Miscellaneous	1,205	3,212
	1,910,009	2,071,475
	10,564,797	10,473,098
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	13,603	344
Miscellzneous	86,920	40,000
	100,523	40,344
Net cost of operations (Note 3)	10,464,274	10,432,754

The accompanying notes are an integral part of this statement.

Approved by the Council:

JUDITH MAXWELL
Chairman

ROBERT WOODS
Director, Finance and Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990

1. Authority and purpose

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule II of the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

The Council's operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1990	1989
	$	$
Privy Council		
Vote 20	8,532,000	8,537,000
Supplemented by Treasury Board Vote 5	185,000	146,000
	8,717,000	8,683,000
Lapsed	9,897	82,834
	8,707,103	8,600,166
Statutory contributions to employee benefit plans	983,000	998,000
Total use of appropriations	9,690,103	9,598,166
Add: services provided without charge by other Government departments	874,694	874,932
Less: non-tax revenue	100,523	40,344
Net cost of operations	10,464,274	10,432,754

Economic Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990—*Concluded*

4. Changes in the statement of operations' presentation

The allocation of expenditures between economic research and policy analysis, consultation and public information, and administration has been revised this year to better reflect the nature of activities of the Council. The amounts appearing in this statement of operations for 1988-89, presented for comparative purposes, have been restated to conform to the 1989-90 presentation.

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Board's financial service group develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have not been examined by the Auditor General. The Auditor General has however, examined financial statements of the Board prepared on an accrual basis of accounting and has expressed the opinion that such financial statements present fairly, in conformity with stated accounting policies, the Board's financial position as at March 31, 1990.

Approved by:

J. J. LEVERT
Executive Director

CHARLES BERGERON
Financial officer

June 28, 1990

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Sales of fish		
Loss (income) from trading operations		
Interest income		(4,878)
Other income		(168,645)
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 4)	161,884	169,703
Cost of (profit from) operations	161,884	(3,820)

The accompanying notes are an integral part of this statement.

RECONCILIATION OF NET COST OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Net cost of operations on the accrual basis of accounting	161,884	169,454
Less: decrease in inventories		
Add: increase (decrease) in accounts receivable		(173,274)
Net cost of operations	161,884	(3,820)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority, objectives and operations

   The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule II to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board. Funding of Board operations is done under lapsing authority from Parliament.

2. Significant accounting policies

   The financial statements have been prepared using the following accounting policies:

   (a) Expenditure recognition

   All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

Fisheries Prices Support Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Canned mackerel program

In 1989-90, the Board's only activity was to act as an agent for the procurement of canned mackerel. This program was funded in its entirety by way of an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of $3,500,000 ($4,000,000 in 1988-89), the Board paid $2,479,534 ($3,365,149 in 1988-89) for the acquisition, storage and delivery of the mackerel, and the balance of $1,020,466 ($634,851 in 1988-89) was returned to CIDA.

Due to the nature of this agency relationship with CIDA, the Board carried out the transactions on CIDA's behalf and for CIDA's use and thus, did not hold lawful possession of the goods. As such, no sales, cost of goods sold or warehousing and handling transactions are recognized in the March 31, 1990 statement of operations in relation to this agency arrangement with CIDA.

4. Administrative services provided without charge by the Department of Fisheries and Oceans

	1990	1989
	$	$
Salaries	154,159	149,669
Honoraria	600	2,550
Travel	3,942	12,859
Other	3,183	4,625
	161,884	169,703

Fisheries Prices Support Board—*Continued*

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND THE
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Fisheries Prices Support Board as at March 31, 1990 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1990

BALANCE SHEET AS AT MARCH 31, 1990

	1990	1989		1990	1989
	$	$		$	$
ASSETS			EQUITY OF CANADA		

Approved by the Board:

F. MORRISSEY JOHNSON
Chairman

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990
(Notes 3 and 4)

	1990	1989
	$	$
Administrative services provided without charge by the Department of Fisheries and Oceans	161,884	169,703
Interest income		249
Cost of operations financed from the Consolidated Revenue Fund	161,884	169,454

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Cash provided by operating activities		
Interest received		249
Decrease in accounts receivable		173,274
Remittance to Consolidated Revenue Fund		173,523

Fisheries Prices Support Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule II to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

3. Canned mackerel program

In 1989-90, the Board's only activity was to act as an agent for the procurement of canned mackerel. This program was funded in its entirety by way of an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of $3,500,000 ($4,000,000 in 1988-89), the Board paid $2,479,534 ($3,365,149 in 1988-89) for the acquisition, storage and delivery of the mackerel, and the balance of $1,020,466 ($634,851 in 1988-89) was returned to CIDA.

Due to the nature of this agency relationship with CIDA, the Board carried out the transactions on CIDA's behalf and for CIDA's use and thus, did not hold lawful possession of the goods. As such, no revenues and expenses are recognized in the March 31, 1990 statement of operations in relation to this agency arrangement with CIDA.

The Board has agreed to act as an agent for CIDA again in 1990-91.

4. Administrative services provided without charge by the Department of Fisheries and Oceans

	1990	1989
	$	$
Salaries	154,159	149,669
Travel and honoraria	4,542	15,409
Other	3,183	4,625
	161,884	169,703

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Corporate Management Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by:

A. BELLIVEAU
Director, Corporate Management

GUY D'ALOISIO
Chief, Financial Services

June 22, 1990

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of operations of the Medical Research Council for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 1990

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Expenditure		
Grants and Scholarships (Schedule)		
Research funding programs	160,523	151,048
Personnel support programs	31,005	29,333
University-industry programs	4,463	2,570
Other activities	1,348	909
	197,339	183.860
Operations		
Salaries and employee benefits	2,009	1,949
Employee termination benefits		4
Travel (Note 6)	807	773
Professional and special services	362	336
Publications	320	186
Accommodation	243	271
Communications	180	146
Materials and supplies	102	83
Equipment repair and maintenance	66	67
Furniture and equipment	64	62
	4,153	3,877
Administration		
Salaries and employee benefits	908	862
Professional and special services	90	106
Communications	81	65
Accommodation	54	60
Materials and supplies	46	37
Travel (Note 6)	34	97
Publications	31	34
Equipment repair and maintenance	30	30
Furniture and equipment	29	27
	1,303	1,318
	202,795	189,055
Non-tax revenue		
Refunds of previous years' expenditure	279	213
Net cost of operations (Note 3)	202,516	188,842

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

P. BOIS
President

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990

1. Authority and purpose

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The financial statement has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis. This practice is in accordance with the Government's accounting policy.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

3. Parliamentary appropriations

	1990	1989
	(in thousands of dollars)	
Department of National Health and Welfare		
Vote 70—Grants	197,346	183,860
Lapsed	7	
	197,339	183,860
Vote 65—Operating expenditure	4,726	4,442
Lapsed	11	10
	4,715	4,432
Statutory contributions to employee benefit plans	370	368
Total use of appropriations	202,424	188,660
Add: services provided without charge by Government departments	371	395
Less: non-tax revenue	279	213
Net cost of operations	202,516	188,842

Medical Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990—*Continued*

4. Trust funds

As provided for in Section 4(3) of the Medical Research Council Act, the Council administers a number of trust funds separately from its activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this Fund.

(b) In 1985, the Council received a distinguished award entitled "The St. Boniface General Hospital Research Foundation Award" which included an amount of $20,000. In recognition of the importance of the award, the Council, in agreement with the Foundation, decided to use the monetary portion of the award to establish a trust fund from which it could provide summer research scholarships to encourage graduate high school students, first year pre-med students and first and second year medical students to become involved in biomedical research. These awards are called "Farquharson Research Scholarships".

(c) In February 1986 the Federal Government announced, as part of a new "Matching Policy", that private sector contributors who wish to provide funds for medical research can channel their money either through universities or through the Medical Research Council. When the Council receives such monies, they must be placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these three funds are as follows:

	Dyskinesia and torticollis		Farquharson Research Scholarships		Donations for research	
	1990	1989	1990	1989	1990	1989
	$	$	$	$	$	$
Balance, beginning of year	83,056	83,691	3,479	9,066	321,157	52,989
Add: donations received					988,990	253,369
interest received	9,297	6,865	67	713	43,132	14,799
Less: grants paid		7,500	3,480	6,300	718,233	
Balance, end of year	92,353	83,056	66	3,479	635,046	321,157

5. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments as at June 14, 1990 are as follows:

	1990	1989
	(in thousands of dollars)	
Year of payment		
1989-90		189,701
1990-91	198,130	127,218
1991-92	143,635	77,468
1992-93	89,443	39,233
1993-94	43,264	21,139
1994-95	19,928	6,831
1995-96	6,356	
	500,756	461,590

Medical Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Concluded*

6. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 26 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1990	1989
	(in thousands of dollars)	
Operations:		
Grant committees	460	364
Award committees	103	182
Council/Executive	64	58
Peer review group		13
Standing committees	52	10
Other non-staff	31	43
Staff	97	103
	807	773
Administration:		
Advisory groups	15	59
Staff	19	38
	34	97

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Research funding programs		
Research grants		
Operating	128,144	119,515
Equipment	1,118	2,504
Collaborative research		
Program grants	10,693	10,285
MRC groups	14,054	11,817
Centres of excellence	400	
Development grants	4,115	4,699
Special programs	874	1,103
General research grants	1,125	1,125
	160,523	151,048
Personnel support programs		
Salary support programs		
Career investigators	3,153	3,243
Scholarships	5,515	5,075
MRC scientists	2,382	2,354
Research training programs		
Clinician scientists	251	
Centennial fellowships	1,154	961
Fellowships	11,294	10,867
Dental fellowships	241	230
Studentships	5,124	4,584
Biotechnology training awards	285	555
Farquharson research scholarships	1,002	946
Travel and exchange programs		
Visiting scientists	292	264
Visiting professorships	28	13
Travel grants	19	5
Symposia and workshops	265	236
	31,005	29,333
University-industry programs		
Collaborative research	4,021	2,570
Awards	442	
	4,463	2,570
Other activities		
President's fund	213	184
Canadian Council on animal care	469	427
Site reviews and other grants	666	298
	1,348	909
	197,339	183,860

National Museums of Canada

THE AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 1990 WAS NOT AVAILABLE AT DATE OF PRINTING.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the financial statement, unless indicated otherwise.

The Corporation's finance branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Corporation's accounting and reporting systems are under constant review and upgrading. The Finance Branch has taken advantage of the latest in computer technology to develop a Council wide "End User Reporting System" and a comprehensive "Physical Assets Management System". The asset system offers the Council better control and tracking of its assets and both systems provide for flexible and timely management reports.

The Corporation is continuing with its many cash management initiatives. Extensive use is being made of travel cards, travellers cheques and other cost cutting measures such as discount fares and frequent flyer programs. The Council is also using credit cards as a means of making small purchases and has established a Cost Accounting Unit to assist management in matters of revenue generation, fee setting, costing and contracting-in.

Approved by:

PIERRE O. PERRON
for the Executive Vice-President

TERRY SIMPKIN
for the Senior full-time financial officer

July 18, 1990

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the Municipal Grants Act	3,282,000	3,282,000
International affiliations	580,517	806,346
	3,862,517	4,088,346
Contributions		
Assistance to industry	72,632,053	75,645,579
TRIUMF project	26,509,972	26,509,784
Biotechnology Research Program	4,810,213	3,028,997
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,699,694	2,451,207
James Clerk Maxwell Telescope	1,970,851	1,868,875
Queen's University—Sudbury Nuetrino Observatory	1,917,720	654,000
Contribution to European Space Agency—Hermes Program	1,387,174	
National Optics Institute	689,123	4,529,828
Other	594,500	607,770
	117,073,817	119,384,386
Capital		
Space Science Program and Space Station	80,907,931	59,377,969
Minor capital expenditures	22,439,838	23,007,669
Major Capital Replacement Program	12,582,096	10,690,481
Other	4,213,030	621,392
Biotechnology Research Institute	583,513	1,252,872
	120,726,408	94,950,383
Operations		
Salaries and employee benefits	160,524,882	148,785,714
Termination benefits	2,394,441	1,194,426
Utilities, materials and supplies	41,368,647	36,745,907
Rentals	28,749,089	27,432,196
Professional and special services	18,266,218	19,767,362
Transportation and communications	9,851,940	9,660,819
Information	5,021,136	4,426,541
Other	(33,950)	16,770
	266,142,403	248,029,735
Administration		
Salaries and employee benefits	25,909,070	24,048,122
Termination benefits	585,510	160,380
Utilities, materials and supplies	9,440,564	8,344,579
Transportation and communications	5,770,325	6,444,665
Rentals	5,041,376	4,534,744
Professional and special services	3,725,408	4,054,654
Information	690,750	381,113
Other	21,187	15,341
	51,184,190	47,983,598
	555,126,818	510,348,102

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990—*Concluded*

	1990	1989
	$	$
Revenue		
Revenue credited to the vote		
Service fees	18,391,152	17,457,573
Sales of publications	4,294,366	4,234,329
	22,685,518	21,691,902
Non-tax revenue		
Refunds of previous years' expenditures	992,767	1,028,478
Other	27,524	21,597
	23,705,809	22,741,977
Net cost of operations	531,421,009	487,606,125

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990

1. Authority and purpose

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule II to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1990			1989
	Gross	Credits	Net	Net
	$	$	$	$
Vote 65	264,389,519	21,709,518	242,680,001	227,672,000
Lapsed	351,926		351,926	4,345,569
	264,037,593	21,709,518	242,328,075	223,326,431
Vote 70	123,444,000	976,000	122,468,000	96,324,000
Lapsed	2,717,592		2,717,592	1,784,617
	120,726,408	976,000	119,750,408	94,539,383
Vote 75	121,831,000		121,831,000	124,832,000
Lapsed	4,757,183		4,757,183	5,447,614
	117,073,817		117,073,817	119,384,386
Statutory contributions to employee benefits	23,934,000		23,934,000	24,032,000
Total use of appropriations	525,771,818	22,685,518	503,086,300	461,282,200
Add: services provided without charge by the Council and other Government departments	29,355,000		29,355,000	27,374,000
Less: non-tax revenue		(1,020,291)	1,020,291	1,050,075
Net cost of operations	555,126,818	23,705,809	531,421,009	487,606,125

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1990	1989
	$	$
Current:		
Outside parties	2,195,142	2,145,279
Government of Canada	289,697	9,790
	2,484,839	2,155,069

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990—*Concluded*

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1990	1989
	$	$
Balance, beginning of year	836,046	350,871
Payments made	917,903	481,037
Monies received	1,738,708	966,212
Balance, end of year	1,656,851	836,046

6. Contingent liabilities

In connection with its operations the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to $10,306,992.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating $18,914,000 ($4,525,000 in 1990-91, $3,850,000 in 1991-92 and $4,366,000 in 1992-93) for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1990 the Corporation has spent $6,173,000 on the programs. The Corporation has also entered into a contract for the Canadian Space Station Program, Phase C2-B worth $212,000,000 ($89,900,000 in 1990-91, $114,300,000 in 1991-92 and $7,800,000 in 1992-93).

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise.

The Council's Directorate of finance and administration develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

FRED TURNER
Comptroller, Corporate Systems and Services
(Senior full-time financial officer)

A. MOLINO
Director General of Corporate Systems and Services and Treasurer
(Senior financial officer)

June 22, 1990

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND THE
MINISTER FOR SCIENCE

I have examined the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 1990

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure		
Grants and scholarships (Schedule I)		
Research base	239,408,571	231,052,667
Scholarships and international programs	62,758,218	57,744,827
Targeted research	72,183,211	61,448,815
Networks of centres of excellence	1,000,000	
	375,350,000	350,246,309
Operating		
General administration		
Salarie	7,113,298	6,114,198
Employee benefits	1,065,000	939,000
Termination benefits	47,522	1,129
	8,225,820	7,054,327
Professional and special services	1,972,571	1,793,502
Accommodation, administrative and other services provided without charge by Government departments and agencies	1,520,570	1,315,929
Information	962,576	767,532
Travel, transportation and communications	856,043	751,459
Computer, furniture and other equipment	780,148	704,486
Equipment repair and maintenance	461,512	288,621
Rentals	418,908	434,901
Office supplies	256,519	311,465
	15,454,667	13,422,222
Council and its committees		
Travel, transportation and communications	1,751,308	1,635,353
Honoraria, professional and special services	798,847	551,778
Office supplies, rentals and information	160,414	24,582
	2,710,569	2,211,713
	18,165,236	15,633,935
	393,515,236	365,880,244
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	915,464	811,113
Miscellaneous	562	9,940
	916,026	821,053
Net cost of operations (Note 3)	392,599,210	365,059,191

The accompanying notes and schedules are an integral part of this statement.

Approved by the Council:

A.W. MAY
President

A. MOLINO
Director General of Corporate Systems and Services and Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental corporation named in Schedule II to the Financial Administration Act. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants, scholarships, termination benefits and vacation pay are recorded on the cash basis. All other expenditure is recorded on the accrual basis, in accordance with the Government's Payables at Year End accounting policy.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Concluded*

3. Parliamentary appropriations

	1990	1989
	$	$
Industry, Science and Technology		
Operating expenditures: Vote 80 (Vote 25 in 1989)	15,816,043	14,034,000
Lapsed	236,377	654,994
	15,579,666	13,379,006
Grants: Vote 85 (Vote 30 in 1989)	375,350,000	350,255,000
Lapsed		8,691
	375,350,000	350,246,309
Statutory contributions to employee benefit plans	1,065,000	939,000
Total use of appropriations	391,994,666	364,564,315
Add: services provided without charge by Government departments and agencies	1,520,570	1,315,929
Less: non-tax revenue	916,026	821,053
Net cost of operations	392,599,210	365,059,191

4. Commitments

As at year end, the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	March 31	
	1990	1989
	(in millions of dollars)	
Year of payment		
1989-90		334.6
1990-91	404.2	176.7
1991-92	228.2	83.9
1992-93	122.2	8.6
1993-94	47.7	4.6
1994-95	8.3	
	810.6	608.4

5. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1990	1989
	$	$
Balance, beginning of year	517,860	449,507
Funds received	580,863	622,514
Interest received	54,287	52,388
	1,153,010	1,124,409
Less: disbursements	815,163	606,549
Balance, end of year, represented by deposit with Receiver General for Canada	337,847	517,860

6. Gifts, donations and bequests

This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council.

	1990	1989
	$	$
Balance, beginning of year	18,472	41,192
Less: disbursements	17,322	22,720
Balance, end of year, represented by deposit with Receiver General for Canada	1,150	18,472

Natural Sciences and Engineering Research Council—*Concluded*

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1990 — SCHEDULE I

	1990	1989
	$	$
Research base		
Operating grants	175,922,160	167,849,936
Collaborative research initiatives	27,677,791	25,132,821
Equipment grants	24,631,536	26,206,701
General research grants	7,076,000	7,038,000
Other general support	4,101,084	4,825,209
	239,408,571	231,052,667
Scholarships and international programs		
Undergraduate research awards	5,887,440	5,707,605
Postgraduate scholarships	38,161,568	34,012,663
Research fellowships	17,521,234	17,111,069
International programs	1,187,976	913,490
	62,758,218	57,744,827
Targeted research		
Strategic grants	40,479,753	36,255,312
Research partnerships programs	31,703,458	25,193,503
	72,183,211	61,448,815
Networks of centres of excellence	1,000,000	
	375,350,000	350,246,309

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1990 — SCHEDULE II

	1990	1989
	$	$
Visiting fellowships		
Energy, Mines and Resources Canada	1,099,340	1,130,603
National Research Council of Canada	802,838	761,480
Agriculture Canada	762,911	943,994
Environment Canada	751,824	397,548
Fisheries and Oceans Canada	503,006	562,310
Health and Welfare Canada	310,112	211,926
National Defence	182,282	310,119
Communications Canada	107,626	99,359
Atomic Energy of Canada Limited	68,633	20,719
Forestry Canada	16,650	
National Museums	10,483	
	4,615,705	4,438,058
NATO science fellowships		
North Atlantic Treaty Organization	746,530	585,830
Industrial research chairs		
Environment Canada	429,752	256,700
Research partnerships programs		
R & D grants		
Agriculture Canada	415,450	
CIDA/NSERC research associateships		
Canadian International Development Agency	284,000	228,120
Peer Review of Government Laboratories		
National Advisory Board on Science and Technology	116,336	
Research Development program		
Energy, Mines and Resources Canada	2,000	
Special collaborative initiatives		
National Research Council of Canada		49,000
	6,609,773	5,557,708

Science Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Science Council of Canada (hereafter called Council) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the audit and review committee of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations and the notes have been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions. Council is constantly reviewing its policies and practices in order to improve its standards of accounting and financial management.

Approved by:

EUGENE V. NYBERG
Corporate Secretary

GERALDINE A. KENNEY-WALLACE
Chairman

May 31, 1990

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND THE
MINISTER FOR SCIENCE

I have examined the statement of operations of the Science Council of Canada for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1990

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure		
Operations		
Salaries and employee benefits	1,659,674	1,526,770
Employee termination benefits		7,056
Professional and special services	251,780	284,467
Accommodation	175,246	186,293
Council members' travel	173,177	160,212
Publication of reports and studies	156,154	189,757
Travel and transportation	142,019	122,966
Utilities, materials and supplies	67,430	55,847
Furniture and equipment	54,393	49,813
Telecommunications	43,882	41,679
Rental of equipment	29,199	20,542
Purchased repair and maintenance	22,345	85,872
	2,775,299	2,731,274
Administration		
Salaries and employee benefits	426,590	312,474
Employee termination benefits	46,897	92,578
Accommodation	53,335	42,288
Travel	4,014	17
Training and memberships	1,115	1,972
	531,951	449,329
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	229	1,062
Net cost of operations (Note 3)	3,307,021	3,179,541

The accompanying notes and schedule are an integral part of this statement.

Approved:

EUGENE V. NYBERG
Corporate Secretary

GERALDINE A. KENNEY-WALLACE
Chairman

Science Council of Canada—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The Council's operating expenditure is funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

(c) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as non-tax revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

3. Parliamentary appropriations

	1990	1989
	$	$
Industry, Science and Technology Canada Vote 90 (1989—Ministry of State for Science and Technology Vote 35)	2,698,000	2,550,000
Supplemented by Treasury Board Vote 5	72,000	
Supplemented by Governor General's Warrant		136,000
	2,770,000	2,686,000
Lapsed	331	22,938
	2,769,669	2,663,062
Statutory contributions to employee benefit plans	270,000	255,000
Total use of appropriations	3,039,669	2,918,062
Add: services provided without charge by Government departments	267,581	262,541
Less: non-tax revenue	229	1,062
Net cost of operations	3,307,021	3,179,541

4. Bequest

The Council received a bequest to be used to promote the study of humanities, as the Council may see fit, and for educational purposes generally. The transactions relating to this account, which are not included in the statement of operations, are as follows:

	1990	1989
	$	$
Balance, beginning of year	408,287	373,969
Add: interest received during the year	44,761	34,318
Less: expenditure incurred during the year	50,754	
Balance, end of year, represented by deposit with Receiver General for Canada	402,294	408,287

Science Council of Canada—*Concluded*

SCHEDULE OF AMOUNTS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS, AGENCIES AND OTHERS WHICH ARE NOT INCLUDED IN THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Industry, Science and Technology Canada		
To conduct a sectoral R & D performance project	261,311	
To assist Council's intellectual property project	10,000	
To assist the Canada-Japan joint study of complementarity in science and technology		49,398
National Research Council of Canada		
To conduct a future study (NRC to the Year 2016)	109,112	
Government of Japan		
To conduct the Canada-Japan joint study of complementarity in science and technology	16,144	83,856
External Affairs and International Trade Canada		
To assist the Canada-Japan joint study of complementarity in science and technology		89,440
Environment Canada		
To assist printing of Council's report "Water 2020"		3,000
	396,567	225,694

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the audit and review committee of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by the Council:

MONTAGUE DOYLE
Director General, Administration

PIERRE CHARTRAND
Director, Financial and Administrative Services

July 17, 1990

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND THE
SECRETARY OF STATE OF CANADA

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 16, 1990

Social Sciences and Humanities Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Expenditure		
Grants		
Research grants	34,813	27,991
Fellowship	20,269	20,105
Strategic grants	9,395	9,653
Research communication grants	6,107	6,189
Negotiated grants	1,952	2,726
International relations grants	1,275	1,243
Matching incentives grants (Note 4 (d))	498	1,075
Special grants	246	228
"Jules and Gabrielle Léger" fellowship	25	50
	74,580	69,260
Operations		
Salaries and employee benefits	3,498	3,147
Employee termination benefits	108	30
Accommodation	530	504
Acquisition of office furniture and equipment	519	163
Expenditure for Council and its committees	350	384
Professional and special services	265	247
Communications and travel	194	169
Material and supplies	138	173
Advertising and publication	116	133
Postage and freight	95	76
Repairs and maintenance	92	44
Rental of facilities and equipment	62	41
Program evaluation	30	35
	5,997	5,146
Administration		
Salaries and employee benefits	1,274	1,353
Employee termination benefits		26
Accommodation	195	216
Acquisition of office furniture and equipment	192	70
Material and supplies	43	71
Professional and special services	36	90
Postage and freight	35	32
Repairs and maintenance	34	35
Communications and travel	34	31
Rental of facilities and equipment	23	17
Advertising and publication	8	10
	1,874	1,951
	82,451	76,357
Non-tax revenue		
Refunds of previous years' expenditure	670	556
Net cost of operations (Note 3)	81,781	75,801

The accompanying notes are an integral part of this statement.

Approved by the Council:

LOUISE DANDURAND
for the President

MONTAGUE DOYLE
Director General, Administration

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, in accordance with the Government's accounting policy, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 44 of the Financial Administration Act.

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1990—*Concluded*

Appropriations are as follows:

	Grants		Operating expenditure	
	1990	1989	1990	1989
	(in thousands of dollars)			
Secretary of State				
Main Estimates				
Vote 30 (Vote 20 in 1989)			5,702	5,255
Vote 35 (Vote 25 in 1989)	74,995	66,485		
Supplementary Estimates (C)			52	
Transfer—Vote 35 to Vote 30	(415)		415	
Special Governor General's Warrant				421
Allotment from Treasury Board—Vote 5		2,775	283	
Contributions to employee benefit plans			600	590
	74,580	69,260	7,052	6,266
Amount lapsed			(32)	
Total use of appropriations	74,580	69,260	7,020	6,266
Add: services provided without charge by Government departments			851	831
Deduct: non-tax revenue			(670)	(556)
Net cost of operations	74,580	69,260	7,201	6,541

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $72,320 (1989—$57,397) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, are as follows:

	1990	1989
	(in thousands of dollars)	
Balance, beginning of year	264	271
Add—Interest earned	28	23
Deduct—Fellowships paid	(32)	(30)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	260	264

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, are as follows:

	1990	1989
	(in thousands of dollars)	
Balance, beginning of year	6	6
Add—Donation received	25	13
Deduct—Fellowships paid	(25)	(13)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	6	6

(d) Matching grants: incentive payment

The Government's objectives in introducing the matching policy are to increase, in partnership with the private sector, the level of funding for university research, and to encourage stronger research collaboration between the two sectors.

When the matching funds policy was developed, the Social Sciences and Humanities Research Council indicated its intention to pay the universities an incentive based on the matching grants claimed by the Council. For 1989-90 these incentive payments to universities totalled $498,000 ($1,075,000 in 1988-89).

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1990 are payable as follows:

	(in millions of dollars)
1991	72.8
1992	24.5
Subsequent years	9.9
	107.2

The Director, The Veterans' Land Act

THE DIRECTOR, THE VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of The National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the financial statement for the year ended March 31, 1990 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of The National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

MICHEL LEULLIER
Secretary

JACQUES VILLENEUVE
Chairman

July 16, 1990

AUDITOR'S REPORT

TO THE MINISTER OF THE ENVIRONMENT

I have examined the statement of operations of The National Battlefields Commission for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Commission for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the statement of operations applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1990

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditures		
Operations		
Salaries and benefits	858,129	789,621
Employee termination benefits	22,237	5,100
Professional services	232,097	249,271
Maintenance	183,692	174,740
Utilities, materials and supplies	155,782	145,368
Fixed assets	88,783	152,751
Information	43,481	16,878
Transportation and communications	40,413	20,498
Rentals	33,738	34,590
	1,658,352	1,588,817
Administration		
Salaries and benefits	236,870	222,058
Professional services	72,778	69,956
Compensation for damage claims	11,000	
Accounting services provided without charge by a Government department	4,800	4,600
	325,448	296,614
Total expenditures	1,983,800	1,885,431
Non-tax revenues		
Fines and penalties	22,723	15,938
Rentals	5,500	
Sale of equipment and supplies	1,206	1,475
Miscellaneous	8,537	1,301
	37,966	18,714
Net cost of operations (Note 3)	1,945,834	1,866,717

The accompanying notes are an integral part of this statement.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

JACQUES VILLENEUVE
Chairman

The National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1990

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a departmental corporation named in Schedule II to the Financial Administration Act.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the following accounting policies:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted for when paid.

(b) Acquisitions of fixed assets, supplies and small tools are charged to operating expenditures in the year of purchase.

(c) Expenditures include estimated amounts for services provided without charge by a Government department and for contributions to employee benefit plans funded by the statutory vote of the Parks Canada Program.

(d) Revenues are recorded on a cash basis.

(e) Contributions to the superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Parliamentary appropriation

	1990	1989
	$	$
National Battlefields Commission—Operating expenditures		
Vote 30	1,829,000	1,765,000
Lapsed		(20,169)
Use of appropriation	1,829,000	1,744,831
Add: contributions to employee benefit plans funded by the statutory vote of the Parks Canada Program	150,000	136,000
services provided without charge by a Government department	4,800	4,600
Less: non-tax revenues	(37,966)	(18,714)
Net cost of operations	1,945,834	1,866,717

4. Supplies inventory

As at March 31, 1990, the supplies inventory held by the Commission was valued at $37,517 ($39,209 as at March 31, 1989). The value of the inventory has been established using the weighted average cost method.

5. Fixed assets

The cost of fixed assets under the responsibility of the Commission is as follows:

	March 31, 1989	Additions	Disposals	March 31, 1990
	$	$	$	$
Land	724,710			724,710
Roadways, driveways and landscaping	1,126,474	25,961		1,152,435
Buildings	379,748	4,132		383,880
Equipment	1,035,086	58,690	30,961	1,062,815
	3,266,018	88,783	30,961	3,323,840

6. Special land and historical object purchase fund

Funds have been received from provincial and municipal governments and other administrations for the purpose of acquiring certain land and historical objects. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. As at March 31, 1990, the balance of this special fund amounts to $171,434 ($154,483 as at March 31, 1989) and is on deposit with the Receiver General for Canada. Interest earned during the year then ended amounted to $16,951 ($12,566 in 1989).

7. Contractual obligation

In the course of its activities, the Commission entered into a maintenance contract. The related payments for 1990-91, the renewal option year, amount to $130,000.

8. Contingent liabilities

In connection with its operations, the Commission is the defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Commission.

Agricultural Products Board

THE AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 1990 WAS NOT AVAILABLE AT DATE OF PRINTING

Board of Trustees of the Queen Elizabeth II Canadian Fund to aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the Queen Elizabeth II Canadian Research Fund Act and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

These financial statements have been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 22, 1990

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1990 and the statements of operations and balance of fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Queen Elizabeth II Canadian Research Fund Act and by-laws of the Board.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 18, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989	BALANCE OF FUND	1990	1989
	$	$		$	$
Cash	2,548	5,957	Balance at end of the year	451,167	417,540
Investment in Government of Canada securities (Note 4)	384,085	370,462			
Accrued interest	64,534	41,121			
	451,167	417,540		451,167	417,540

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

Board of Trustees of the Queen Elizabeth II Canadian Fund to aid in Research on the Diseases of Children—*Continued*

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Interest income	43,327	34,657
Profit on sale of bonds		12,000
	43,327	46,657
Expenses		
Visiting Professorships (Note 3)	7,344	14,749
Lecturer fees	2,340	2,500
Other	16	15
	9,700	17,264
Excess of revenue over expenses for the year	33,627	29,393
Balance of fund at beginning of the year	417,540	388,147
Balance of fund at end of the year	451,167	417,540

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities:		
Excess of revenue over expenses for the year	33,627	29,393
Increase in accrued interest	(23,413)	(1,890)
	10,214	27,503
Investing activities:		
Sale of Government of Canada securities	118,301	274,404
Purchase of Government of Canada securities	(131,924)	(300,905)
	(13,623)	(26,501)
Increase (decrease) in cash	(3,409)	1,002
Cash at beginning of the year	5,957	4,955
Cash at end of the year	2,548	5,957

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

2. Accounting policies

(a) Revenue from, and investment in, Government of Canada securities

The investment in Government of Canada securities is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized as revenue when the securities are sold. Interest income is recorded on the accrual basis.

(b) Expenses

Expenses are recorded on the accrual basis.

(c) Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985, a decision was taken not to offer any new scientist awards for the time being. At the same meeting, the Board approved the establishment of a Lectureship Award to be known as the Queen Elizabeth II Visiting Professorship, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen these departments' scientific and research efforts in childhood diseases. The first awards were made in 1986-87.

Board of Trustees of the Queen Elizabeth II Canadian Fund to aid in Research on the Diseases of Children—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

4. Investment in Government of Canada securities

	1990			1989		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	$	$	$	$	$	$
Government of Canada						
Residuals	470,625	293,556	340,020	462,875	289,457	315,944
Treasury bills	94,000	90,529	90,204	91,000	81,005	80,792
	564,625	384,085	430,224	553,875	370,462	396,736

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1990 bear interest at rates ranging from 8.67% to 12.50% a year. Since interest on Government of Canada residuals is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

Canadian Grain Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Grain Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in the financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. To fulfill its reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statement, unless indicated otherwise.

The Department of Agriculture's Directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's results of operations.

The accounting system and financial statement of the Commission have evolved over the years to meet changing conditions.

Approved by:

M. E. WAKEFIELD
Chief Commissioner

R. A. KULLMAN
Senior Financial Officer

June 19, 1990

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1990 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 25, 1990

Canadian Grain Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditure (Schedule)		
Contributions	5,562	6,330
Operations		
Salaries and employee benefits	34,951,054	31,700,390
Employee termination payments	406,306	216,906
Accommodation—Public Works Canada	2,340,022	2,302,418
Furniture and equipment	2,299,733	2,060,555
Travel and relocation	1,112,455	1,337,680
Utilities, materials and supplies	827,950	680,388
Facilities construction	706,439	148,501
Professional and special services	457,360	397,253
Telecommunications	352,579	382,264
Equipment repair	344,624	339,246
Postage, freight and cartage	299,229	326,866
Publications issued	202,065	195,451
Other rentals	96,254	124,689
Accounting services—Supply and Services Canada	79,980	87,885
Other	37,435	29,984
Motor vehicles	24,897	
Tenant services	20,207	17,437
	44,558,589	40,347,913
Administration		
Salaries and employee benefits	2,178,047	2,015,245
Employee termination payments	77,370	
Accommodation—Public Works Canada	217,294	215,055
Travel and relocation	192,380	187,824
Postage, freight and cartage	98,417	91,354
Materials and supplies	80,455	60,852
Publications issued	76,426	54,369
Telecommunications	68,688	66,774
Professional services	62,334	50,075
Other rental	16,504	13,989
Furniture and equipment	16,428	50,880
Other	8,189	15,363
Equipment repair	7,390	6,067
	3,099,922	2,827,847
	47,664,073	43,182,090
Non-tax revenue (Schedule)		
Service fees	32,881,004	40,951,210
Licences	165,225	152,555
Proceeds from sales	66,452	61,161
Refunds of previous years' expenditure	29,919	20,150
Other	26,013	8,472
	33,168,613	41,193,548
Cost of operations before Office of the Grain Futures Act	14,495,460	1,988,542
Office of the Grain Futures Act	90,647	168,698
Net cost of operations (Note 3)	14,586,107	2,157,240

The accompanying schedule and notes are an integral part of this financial statement.

NOTES TO STATEMENT OF OPERATIONS MARCH 31, 1990

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The Canadian Grain Commission operates under lapsing authority however, there are some personnel costs covered by statutory authorities.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the Canadian Grain Act.

Financial Administration Act
Grain Futures Act
Weights and Measures Act
Western Grain Stabilization Act
Western Grain Transportation Act
Inland Water Freight Rates Act

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada for reporting the results of operations of the Commission in the Public Accounts of Canada. The most significant accounting policies used in the preparation of the statement are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to non-tax revenue.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditure.

(e) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Canadian Grain Commission—*Concluded*

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1990—*Concluded*

3. Parliamentary appropriations

	1990	1989
	$	$
Department of Agriculture		
Vote 25 (Vote 40 in 1989)—Program expenditure and contributions	45,755,811	43,015,000
Less: supplementary estimates	1,448,000	
amount lapsed	2,618,691	5,927,012
	41,689,120	37,087,988
Statutory—Contributions to employee benefit plans	4,794,000	5,151,000
Total use of appropriations	46,483,120	42,238,988
Add: services provided without charge by Government departments	1,271,600	1,111,800
Less: revenue credited to non-tax revenue	33,168,613	41,193,548
Net cost of operations including Office of the Grain Futures Act	14,586,107	2,157,240

4. Accounts receivable

As at March 31, 1990, accounts receivable from outside parties for services provided by the Commission were $3,596,536 (1989—$1,605,579).

5. Lease commitments

Lease commitments under operating leases with terms of more than one year total $5,546,534. The future aggregate minimum lease payments by fiscal year are as follows:

	$
1991	2,524,322
1992	2,383,077
1993	241,292
1994	179,472
1995 and on	218,371

6. Contingent liabilities

The Commission has exercised its powers under the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission.

The Commission was given notice of a statement of claim that names the Commission as one of several Government departments who allegedly were negligent in the manner of testing of toxins contained in the winter wheat crops of 1980. Damages are claimed for storage costs and transportation costs incurred by reason of the alleged negligence.

In the opinion of management and legal counsel the losses, if any, cannot be determined at this time. Accordingly, no provision has been made in the accounts of the Commission.

Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as an operating expenditure in the year in which the settlement occurs.

7. Comparative figures

For comparative purposes, some 1989 figures have been reclassified to conform with the 1990 presentation.

NET COST OF OPERATIONS BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1990

SCHEDULE

	Inspection	Weighing	Statistics	Research	Administration	Total 1990	Total 1989
	$	$	$	$	$	$	$
Expenditure							
Operating	21,087,747	9,347,160	5,732,896	8,390,786	3,099,922	47,658,511	43,175,760
Contributions				5,562		5,562	6,330
	21,087,747	9,347,160	5,732,896	8,396,348	3,099,922	47,664,073	43,182,090
Revenue							
Service fees	19,145,077	10,524,099	3,208,554		3,274	32,881,004	40,951,210
Licences			165,225			165,225	152,555
Proceeds from sales	39,269		26,759		424	66,452	61,161
Refunds of previous years' expenditure	2,745	4,586	14,174	7,383	1,031	29,919	20,150
Other	19,139	51	311	6,364	148	26,013	8,472
	19,206,230	10,528,736	3,415,023	13,747	4,877	33,168,613	41,193,548
Cost of operations before Office of the Grain Futures Act	1,881,517	(1,181,576)	2,317,873	8,382,601	3,095,045	14,495,460	1,988,542
Office of the Grain Futures Act					90,647	90,647	168,698
Net cost of operations (Note 3)	1,881,517	(1,181,576)	2,317,873	8,382,601	3,185,692	14,586,107	2,157,240

SECTION 3

1989-90
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

	Page
Remissions of taxes, fees and penalties	3.2
Debts, obligations and claims written off or forgiven	3.28
Accountable advances not repaid, accounted for or recovered	3.31
Losses of money	3.50

Remissions of taxes, fees and penalties

Notes: —Information on remission orders granted pursuant to Section 23 of the Financial Administration Act (FAA) is required by Section 24(2) of that Act. Information on all other remission orders is also being provided pending a legislative amendment to Section 24(2) to formally require their inclusion in the Public Accounts.

—In the following statement, DRA means Duties Relief Act.

PURSUANT TO SECTION 23 OF THE FAA

CONSUMER AND CORPORATE AFFAIRS

Description of the Order	Amount $
Partial remission of trade mark fees: remission of less than $1,000	675

FINANCE

Description of the Order	Amount $
PC 1989-566, April 6, 1989, remission of customs duty and a portion of sales tax on supine bathtubs imported by North Associates Canada Ltd in 1988	300,000
PC 1989-796, May 4, 1989, remission of customs duty on aluminium smelting equipment imported by Aluminerie de Bécancour Inc. during 1985	2,500,000
PC 1989-797, May 4, 1989, remission of customs duty on time stamping or recording equipment imported from August 14, 1987 to December 31, 1989	3,300,000
PC 1989-1203, June 22, 1989, defers income tax payable for the 1987 taxation year on interest income received from Principal Group companies	500,000
PC 1989-1204, June 22, 1989, remits the additionnal tax, interest and penalty arising from both the imposition of the 47 per cent federal surtax and the loss of the federal tax abatement in respect of income earned in Quebec for the 1983 to 1988 taxation years	2,500,000
PC 1989-1274, June 22, 1989, remission of the difference in income tax payable based on the resource allowance deduction instead of royalty deductibility and/or the consequential adjustment of Canadian exploration expense, Canadian development expense and Canadian oil and gas property expense tax pools in respect of branch plants of certain foreign corporations operating in Canada for the 1974 and subsequent taxation years	3,300,000
PC 1989-1309, June 29, 1989, remission of customs duty on machinery, apparatus and parts imported after May 24, 1985 for use in mining, recovering and producing crude oil from shales, oil sands or tar sands	1,000,000
PC 1989-1668, August 24, 1989, remission of customs duty on nine specialty yarns and fabrics used in the manufacture of apparel after 1988	3,900,000 per annum for life of Order
PC 1989-1670, August 24, 1989, remission of customs duty and a portion of the sales tax on ballet shoes imported by specified dance schools and ballet companies during the period July 1, 1988 to June 30, 1990	140,000
PC 1989-1836, September 21, 1989, remission of customs duty on certain chemicals and vitamins imported from February 19, 1987 to October 17, 1988 for use in the manufacture of animal or poultry feeds	18,000,000
PC 1989-1837, September 21, 1989, remission of customs duty on certain fresh and semi-processed fruits and vegetables imported for processing during 1987 and 1988	1,016,715
PC 1989-2103, October 19, 1989, remission of customs duty on certain tropical products imported after June 30, 1989	3,700,000
PC 1989-2465, December 14, 1989, remission of customs duty and a portion of the sales tax on certain large electrical power transformers imported from January 1, 1990 to December 31, 1994	7,500,000
PC 1990-430, March 8, 1990, remission of customs duty on certain titanium anodes imported from January 1, 1988 to December 31, 1990	90,000
Total Finance	47,746,715

FISHERIES AND OCEANS

Description of the Order	Amount $
PC 1989-2249, November 9, 1989, remission of a portion of the 1987 licence fee payable by France in respect of its fishing vessels	456,098

GOVERNOR GENERAL

Description of the Order	Amount $
PC 1945-88/2969, April 25, 1945, remission of some excise taxes paid or payable by the Governor General on certain purchases and importations	2,370

NATIONAL DEFENCE

Description of the Order	Amount $
Reimbursement of custom duties and taxes on early repatriation to Canada for service reasons	96,979

Remissions of taxes, fees and penalties—*Continued*

NATIONAL REVENUE

Customs and Excise

Description of the Order	Amount $
PC 1945-89/2969, April 25, 1945, remission of some excise taxes paid or payable by the Governor General on certain purchases and importations	2,370
PC 1959-1624, December 22, 1959, remission of customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	361,826
PC 1960-1600, November 25, 1960, remission of customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States to be used in United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada	706,951
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	10,500
PC 1965-1144, June 21, 1965, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	13,158,084
PC 1966-1509, August 10, 1966, remission of customs duties by way of drawback on all parts and accessories and parts thereof imported after January 18, 1965 under the Motor Vehicles Tariff Order and subsequently exported	1,894,329
PC 1966-2184, November 24, 1966, remission of customs duties and part of the sales tax on defence supplies	30,071,597
PC 1966-19/2220, December 1, 1966, remission of customs duties and excise taxes on passover bread or matzos imported for use during the Passover holidays	681,586
PC 1966-643, April 4, 1966, remission of customs duties and taxes in excess of that payable on 1/60th of the value during the fiscal year 1988-89	21,730,918
PC 1967-38/393, March 13, 1967, remission of customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	77,539
PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	8,247,547
PC 1967-27/1778, October 3, 1967, partial remission of customs duties and excise taxes on replacement parts for seven C117 Falcon aircraft imported by National Defence	2,782
PC 1969-1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	58,354
PC 1969-1785, September 17, 1969, remission of customs duties for spare parts and equipment for service aircrafts of foreign airlines operating in Canada on international routes	266,084
PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts	315,518
PC 1970-1786, October 14, 1970, remission of duties and sales tax on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use on their performances	27,118
PC 1970-1835, October 21, 1970, remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made, processing or equipment added outside of Canada on Canadian articles exported and re-imported	48,512
PC 1970-1913, October 21, 1970, remission of customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	6,193,813
PC 1972-215, February 10, 1972, remission of customs duties on off-highway vehicles, parts and accessories and parts thereof	8,073,384
PC 1972-583, March 28, 1972, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	1,344
PC 1972-585, March 28, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	41,273
PC 1972-1029, May 16, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	3,056
PC 1973-2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency	17,100
PC 1973-3568, November 13, 1973, remission of customs duties on carbon fibres and filaments imported into Canada	106,686
PC 1973-3581, November 13, 1973, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Champion Truck Bodies Limited	4,451

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1974-2246, October 8, 1974, remission of excise tax to diplomats and other accredited representatives for domestic purchases of tobacco products and wines shipped to diplomats	572,849
PC 1974-2522, November 19, 1974, remission of customs duties and excise tax on certain kinds of advertising material	253,332
PC 1975-885, April 22, 1975, remission of customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	3,524
PC 1975-1973, August 27, 1975, remission of customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2)	188,806,293
PC 1975-1975, August 27, 1975, remission of customs duties on railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 4)	3,942,298
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order grant a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	27,613,049
PC 1976-17/3066, December 9, 1976, remission of air transportation tax paid or payable on the air transportation of the United States personnel to or from the DEW Line	197,600
PC 1976-263, February 10, 1976, remission of customs duties on perfluorinated ion-exchange membranes imported after November 1, 1975	106,994
PC 1976-325, February 17, 1976, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	86,326
PC 1976-958, April 27, 1976, Spirit Destruction Remission Order, remission of excise duties on spirits lost due to breakage in warehouse or while in transit	290,482
PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	52,022
PC 1976-1884, July 20, 1976, remission of customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods remain in Canada	1,195,046
PC 1976-2984, December 2, 1976, remission of customs duties and excise taxes on samples of negligible value	17,157
PC 1977-297, February 10, 1977, remission of customs duties and sales tax on buses, parts and accessories and parts thereof	2,708,153
PC 1977-1682, June 16, 1977, remission of customs duties and excise taxes on the importation of household goods by a seasonal resident	838
PC 1978-763, March 16, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	967
PC 1978-842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers	5,594,998
PC 1978-2185, July 5, 1978, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof	31,724
PC 1978-2835, September 6, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dominion Truck Bodies Ltd	7
PC 1978-2963, September 27, 1978, grants remission of sales and excise taxes on motor vehicles purchased or imported by diplomats and other representatives of foreign countries in Canada without payment of sales and excise taxes and after two years diverted to taxable use	811,008
PC 1978-3117, October 12, 1978, remission of customs duties and excise taxes on obsolete or surplus goods destroyed in Canada	4,866,355
PC 1978-3762, December 14, 1978, partial remission of customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	2,454,129
PC 1979-28, January 18, 1979, remission of customs duties and taxes on certain goods imported to support the CP-140 Aurora Aircraft	4,731
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	116,311
PC 1979-615, March 1, 1979, remission of customs duties on goods imported for processing and subsequent export	47,841
PC 1980-278, January 25, 1980, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited	17
PC 1980-7/1674, June 19, 1980, provides for the remission of customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier	901,631
PC 1980-2751, October 16, 1980, remission of customs duties and part of the sales tax in respect of front end wheel loaders and parts	26,848,026

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1981-579, March 5, 1981, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	23,648
PC 1981-4/3401, December 3, 1981, remission of customs duties paid by Atomic Energy of Canada Ltd on the importation of equipment previously exported from Canada	49
PC 1982-993, April 1, 1982, remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	8,185,708
PC 1982-1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China	51,107
PC 1982-1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions	30,766
PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	10,648,728
PC 1982-2182, July 22, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited	22,241
PC 1982-2262, July 29, 1982, remission of customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	9,882
PC 1982-2635, September 3, 1982, remission of customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	2,211,954
PC 1982-2636, September 3, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Lennox Van Incorporated	1,189
PC 1982-3470, November 18, 1982, remission of customs duties on goods used in the manufacture of satellites and satellite subsystems for export	59
PC 1982-3941, December 23, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorported	6,830
PC 1983-30, January 13, 1983, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	3,549
PC 1983-366, February 10, 1983, remission of customs duties on certain netting	2,373
PC 1983-946, March 31, 1983, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Triangle Truck Equipment Limited	884
PC 1983-947, March 31, 1983, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited	191,450
PC 1983-1250, April 28, 1983, remission of customs duties and taxes on imported coffins or caskets	216
PC 1983-1439, May 12, 1983, remission of customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	2,272
PC 1983-1499, May 19, 1983, remission of customs duties and sales tax on automobiles of Volkswagen Canada Limited	4,489,460
PC 1983-2066, July 7, 1983, remission of customs duties on certain colour picture tubes imported by Mitsubishi Electronic Industries Canada Incorporated	415,510
PC 1983-2333, July 27, 1983, remission of customs duties, sales and excise taxes and excise duties on goods imported by visiting forces personnel	58,304
PC 1983-2525, August 10, 1983, remission of customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	80,883,361
PC 1983-2797, September 15, 1983, remission of customs duties and the sales tax on the duty in respect of xenon lighting equipment for use by the Niagara Falls Illumination Board in illuminating the falls at Niagara Falls	7,469
PC 1983-2988, September 29, 1983, remission of customs duties on materials and components imported by Bristol Aerospace Limited, Winnipeg, Manitoba, for use in the manufacture of Black Brant Upper Atmosphere Research Vehicles	44,179
PC 1983-3138, October 6, 1983, remission of customs duties and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ontario	104,652
PC 1983-3141, October 6, 1983, remission of duties on specified commercial vehicles, parts and accessories and parts thereof of Mack Canada Inc.	10,121,197
PC 1983-3414, November 3, 1983, remission of customs duties on shade fabrics imported for use in growing horticultural crops	216,030

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1984-51, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	3,282
PC 1984-52, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wiltsie Truck Bodies Limited	3,960
PC 1984-54, January 11, 1984, remission of customs duties on specified commercial vehicles	1,378
PC 1984-867, March 15, 1984, remission of customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations	500,560
PC 1984-965, March 22, 1984, remission of customs duties and sales tax on laminated glass dinnerware	74,946
PC 1984-1159, April 5, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	1,394
PC 1984-1559, May 10, 1984, remission of customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited	23,514,221
PC 1984-2331, June 28, 1984, remission of customs duties and sales tax on specified vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited	70,002
PC 1984-2509, July 12, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	167,699
PC 1984-2836, August 15, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Wilson's Truck Bodies	212
PC 1985-277, January 31, 1985, remission of customs duties and the sales tax on computer carrier media	64,790,314
PC 1985-811, March 14, 1985, remission of customs duties on automobiles of Jaguar Canada Inc.	13,235
PC 1985-812, March 14, 1985, remission of customs duties on automobiles of Mazda Canada Inc.	159,441
PC 1985-813, March 14, 1985, remission of customs duties on automobiles of Mercedes-Benz of Canada Incorporated	419,616
PC 1985-814, March 14, 1985, remission of customs duties on automobiles of Nissan Automobile Company (Canada) Ltd	1,634,676
PC 1985-817, March 14, 1985, remission of customs duties on automobiles of Toyota Canada Inc.	62,476
PC 1985-818, March 14, 1985, remission of customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	1,248,528
PC 1985-1757, May 30, 1985, remission of customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	21,587,609
PC 1985-2071, June 27, 1985, remission of customs duties, excise duties, excise and sales taxes on alcoholic beverages sold to visiting forces and to visiting personnel in Canada on temporary duty	123,973
PC 1985-2278, July 25, 1985, remission of customs duties and sales tax on certain Canadian made yarns returned to Canada	1,426
PC 1985-2279, July 24, 1985, remission of customs duties on investigation drugs, placebos and emergency drugs	1,265,732
PC 1985-2280, July 24, 1985, remission of customs duties on imports of unmanufactured dark tobacco and cigarette filters imported by Bastos of Canada Limited	34,240
PC 1985-2296, July 24, 1985, remission of customs duties on goods imported for the Infra-Red Search and Target Designation Project	45,659
PC 1985-2771, September 12, 1985, remission of customs duties on certain goods used in the development and manufacture of space shuttle remote manipulator systems	312,050
PC 1985-2954, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods imported by mail	1,271
PC 1985-2955, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods transported into Canada by courier services	12,560
PC 1985-3099, October 10, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	90,119
PC 1985-3488, November 28, 1985, Bottled Domestic Spirits Remission Order remits excise duty paid or payable on domestic spirits exported or shipped to an excise bonding or customs bonded warehouse	557
PC 1986-331, February 6, 1986, remission of customs duties on lamp bulbs for Christmas lighting sets	181,891

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1986-502, February 27, 1986, remission of customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	269,679
PC 1986-611, March 13, 1986, remission of customs duties on sensitized photographic film	1,771,602
PC 1986-637, March 13, 1986, remission of customs duties on automobiles of Honda Canada Incorporated	3,153,054
PC 1986-963, April 17, 1986, remission of customs duties and sales tax on pet food imported for testing	286
PC 1986-1102, May 8, 1986, remission of the customs duties on tailored collar shirts	659,129
PC 1986-1253, May 29, 1986, remission of customs duties and sales taxes on certain products imported by certain specified companies	19,352
PC 1986-1667, July 23, 1986, remission of customs duties on goods financed by the Canadian International Development Agency or on goods used in or substituted for goods used in their manufacture or production	21,820
PC 1986-2379, October 23, 1986, remission of customs duties on sodium carbonate for use in the manufacture of glass bottles	112,531
PC 1986-2897, December 18, 1986, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited	503
PC 1986-2898, December 18, 1986, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fanotech Industries Incorporated	6,993
PC 1987-181, February 5, 1987, remission of customs duties and a portion of the sales tax on synthetic netting used for game bird pens	8,891
PC 1987-194, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Western Rock Bit Company Limited	497
PC 1987-195, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	2,807
PC 1987-196, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited	1,164
PC 1987-197, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Vennes Boîte de Camion Incorporated	11,544
PC 1987-198, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited	16,593
PC 1987-200, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Tipping Motor Bodies Limited	2,775
PC 1987-201, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of IMT Cranes Canada Limited	100,753
PC 1987-204, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Rebel Steel Industries Limited	10,115
PC 1987-311, February 19, 1987, remission of customs duties on certain fresh fruits and vegetables imported for processing	2,642
PC 1987-324, February 19, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited	5,969
PC 1987-442, March 12, 1987, remission of customs duties and sales tax on certain books and other printed matter	4,121,461
PC 1987-443, March 12, 1987, remission of customs duties and sales tax on certain computer parts and semiconductors	42,428,550
PC 1987-620, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée	2,150
PC 1987-621, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	37,391
PC 1987-622, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited	40,029
PC 1987-947, May 7, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	74,112
PC 1987-1044, May 21, 1987, remission of customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	930,202
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order grants remission of excise duty on domestic spirits that are unfit for human consumption	355,681

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1987-1442, July 23, 1987, remission of customs duties and a portion of sales tax on railway air brake equipment	6,015,961
PC 1987-1534, July 30, 1987, remission of customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System	6,586,176
PC 1987-1600, July 30, 1987, remission of customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	47,014
PC 1987-1984, September 24, 1987, remission of customs duties on automotive machinery and equipment imported by certain companies	85
PC 1987-1986, September 24, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof by Vulcan Equipment Company Limited	49
PC 1987-1988, September 24, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dempster Systems Limited	153,041
PC 1987-2137, October 15, 1987, remission of customs duties on flame resistant nylon fabrics for tents, imported during the period from March 1, 1987 to March 31, 1988	53,414
PC 1987-2624, December 17, 1987, remission of customs duties on machinery and equipment of CAMI Automotive Inc.	7,553,058
PC 1987-2672, December 22, 1987, remission of customs duties and a portion of the sales tax on tires imported by Goodyear Canada Inc.	11,024,872
PC 1987-2673, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd	7,680,921
PC 1987-2674, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	4,448,006
PC 1987-2697, December 23, 1987, remission of the customs duties and sales tax on defective spare parts of aircraft operated exclusively by Air Jamaica outside Canada	28,859
PC 1988-234, February 4, 1988, remission of customs duties and sales tax on certain goods imported in connection with the XVth Olympic Winter Games	18,400
PC 1988-357, March 3, 1988, remission of customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada	32,442,375
PC 1988-637, March 30, 1988, remission of customs duties on chemicals and photomasks for making semiconductor devices, imported during the period January 1, 1987 to December 31, 1990	225,332
PC 1988-725, April 21, 1988, remission of customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	187,666
PC 1988-1203, June 17, 1988, remission of customs duties on pasta	449,630
PC 1988-1276, June 23, 1988, remission of customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy	6,639,730
PC 1988-1293, June 23, 1988, remission of customs duties on tires imported by Goodyear Canada Inc.	1,411,152
PC 1988-2166, September 22, 1988, remission of customs duties on potatoes imported in 1985 and 1986 for use in the manufacture of potato chips	5,884
PC 1988-2176, September 22, 1988, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	7,319
PC 1988-2177, September 22, 1988, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	86,280
PC 1988-2533, October 31, 1988, remission of customs duties on growing blocks and slabs known as horticultural rockfibre, imported into Canada by John Huy Greenhouses of Leamington, Ontario during the period December 6, 1985 to June 1, 1987	7,067
PC 1988-2551, October 31, 1988, remission of customs duties on the chemical and biological preparation portion of certain diagnostic kits imported into Canada by Abbott Laboratories Limited	21,194
PC 1988-2592, November 17, 1988, remission of a portion of the customs duties and sales tax on textile fabrics for use in the manufacture of hardback materials produced by lamination for lampshades, imported prior to March 19, 1987	2,876
PC 1988-2593, November 17, 1988, remission of customs duties and sales tax on machinery and equipment imported into Canada by certain specified companies for production of original parts and accessories for automobiles	14,675

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1988-2896, December 30, 1988, remission of customs duties on automobiles of Saab-Scania Canada Inc.	47,214
PC 1988-2898, December 30, 1988, remission of customs duties on vehicles of Toyota Motor Mfg Canada Inc. and parts thereof	15,706,376
PC 1988-2899, December 30, 1988, remission of customs duties on vehicles of Honda of Canada Mfg Inc. and parts thereof	20,754,322
PC 1988-2900, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	414
PC 1988-2901, December 30, 1988, remission of customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof	21
PC 1988-2906, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc.	1,074
PC 1988-2908, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Boîte de Camions GAM Inc.	794
PC 1988-2909, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Burke Canada Inc.	4,355
PC 1988-2910, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	33,203,744
PC 1988-2913, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Deluxe Van & Body Ltd	5
PC 1988-2914, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd	2,231
PC 1988-2915, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd	3,483
PC 1988-2917, December 30, 1988, remission of customs duties on specified commercial vehicles parts and accessories and parts thereof of G G Cargo Trailer Industries Inc.	6,396
PC 1988-2918, December 30, 1988, remission of customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	2,631,222
PC 1988-2920, December 30, 1988, remission of customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	8
PC 1988-2922, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Les Boîtes de Camions Alco Inc.	3,095
PC 1988-2924, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of R & C Mfg Ltd	2,330
PC 1988-2926, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	27,476
PC 1988-2927, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd	5,237
PC 1988-2929, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of UTDC Inc.	7,167,626
PC 1988-2944, December 30, 1988, remission of customs duties and a portion of the sales tax on tires imported by General Tire Canada Inc.	3,369,754
PC 1988-2945, December 30, 1988, remission of customs duties and a portion of the sales tax on tires imported by Bridgestone Canada Inc.	8,083,428
PC 1989-234, February 23, 1989, remission of customs duties on fresh and semi-processed fruits and vegetables imported for processing	390,358
PC 1989-242, February 23, 1989, remission of a portion of the customs duties and a portion of the sales tax on weight-lifting gloves imported into Canada by York Barbell Company Limited, Oakville, Ontario during the period July 15, 1985 to October 9, 1986	34,456
PC 1989-796, May 4, 1989, remission of customs duties on aluminum smelting equipment imported by Aluminerie de Bécancour Inc. during 1985	1,715,067
PC 1989-797, May 4, 1989, remission of customs duties on electrically operated time- or date-stamping or time- or date-recording equipment, or parts thereof during the period August 14, 1987 to December 31, 1989	53,038
PC 1989-801, May 4, 1989, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	639,307
PC 1989-1162, June 15, 1989, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	107,012

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1989-1309, June 29, 1989, remission of customs duties on machinery, apparatus and parts thereof used in mining, recovering and producing crude oil from shales, oil sands or tar sands imported after May 24, 1985	242,098
PC 1989-1312, June 29, 1989, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	75,851
PC 1989-1837, October 3, 1989, remission of customs duties on certain fresh and semi-processed fruits and vegetables imported for processing during 1987 and 1988	8,335
PC 1989-1859, September 21, 1989, remission of a portion of customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	7,650
PC 1989-2175, October 26, 1989, remission of a portion of the customs duties and a portion of the sales tax on satellite antenna actuators and control panels imported into Canada by Satellite International Marketing Inc., of Oakville, Ontario	12,345
PC 1989-2471, December 14, 1989, remission of a portion of the customs duties and a portion of the sales tax on machinery and equipment imported into Canada by certain specified companies for use in the production of original parts and accessories for automobiles	31
PC 1990-182, February 1, 1990, Phoenix Fire Apparatus Inc. Remission Order grants a remission of $10,800 in sales tax to this company	10,800
	827,278,788

TEMPORARY ENTRY REMISSION ORDERS

Description of the Order	Amount
PC 1953-18/894, June 9, 1953, remission of customs duties and taxes on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1989-90	4,061,669
PC 1973-745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" of the order	59,011
PC 1974-2523, November 19, 1974, remission of customs duties and excise taxes on commercial samples temporarily imported for exhibition or demonstration	5,633
PC 1985-3606, December 12, 1985, remission of customs duties and a portion of the sales tax on merchandise temporarily imported for topical illustration	13,453
PC 1988-2178, September 22, 1988, remission of a portion of customs duties, sales and excise taxes on certain goods that are temporarily imported into Canada	11,128
	4,150,894
Total Customs and Excise	*831,429,682*

Taxation

Description of the Order	Amount
PC 1980-1423, May 29, 1980, revoked the previous order PC 1978-1923 of June 15, 1978 and extended the period of application. This order remits the income tax paid or payable on mining and gas production profits with respect to any taxation year after May 6, 1974 and before 1977	92,686
PC 1985-343, February 5, 1985, remission of income tax, interest and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy	75,368,102
PC 1986-1341, June 5, 1986, amended the Isolated Posts Benefits and Allowances Remission Order made by Order in Council PC 1980-1717 of June 26, 1980, extending its application in respect of benefits received under specified employment agreements to the 1986 taxation year	2,586
PC 1986-2603, November 20, 1986, remission of income tax, interest and penalties payable under the Income Tax Act by certain enterprises of the United States and West Germany by reason of the non deductibility of resource royalties	4,759,480
PC 1987-8/955, May 7, 1987, remission of income tax in favour of Stuart W E Jones in respect of taxation year 1985 and each subsequent year thereafter, except any year to which paragraph 60 (j) of the Income Tax Act does not apply and except any year after 2005	1,413
PC 1988-12/635, March 30, 1988, remission of income tax and all relevant interest payable by Robert Ferris for the 1986 taxation year	983

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1988-787, April 28, 1988, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985, by extending the application of the Order to the 1986 and 1987 taxation years and expanding the Order to apply to periodic pension receipts received by Indians as well as interest paid or payable in respect of penalty imposed on income tax remitted	25,168
PC 1988-2594, November 17, 1988, remission of income tax and all relevant interest in respect of taxation year 1980 payable by Joseph Csigai	229
PC 1988-2596, November 17, 1988, remission of 1979 income tax, penalty and all relevant interest, and income tax for the taxation years 1980, 1981 and 1982 payable by Dorothy Angle	1,295
PC 1988-2745, December 9, 1988, remission of income tax, penalties and all relevant interest payable by Harold Schultz in respect of taxation years 1975 to 1979	10,761
PC 1988-2746, December 9, 1988, remission of income tax and all relevant interest payable by Phillip R G Roy for the 1983 taxation year	7
PC 1989-497, March 23, 1989, remission of income tax and all relevant interest payable by Francis P Fenton for the taxation years 1982 and 1983	149
PC 1989-498, March 23, 1989, remission of income tax and all relevant interest payable by Donald Vinson James for the 1987 taxation year	778
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status Indian for taxation years before 1988	2,537,200
PC 1989-741, April 28, 1989, remission of income tax and all relevant interest payable by the estate of the late Harold J Freeman for the 1985 taxation year	1,574
PC 1989-742, April 28, 1989, remission of income tax and all relevant interest payable by Fernande Leclerc and a child tax credit and a sales tax credit for the 1987 taxation year	2,925
PC 1989-1001, May 25, 1989, remission of income tax payable by Joseph F McNeil for the 1977 taxation year	1,055
PC 1989-1002, May 25, 1989, remission of income tax payable by the estate of the late Donald C Fauque and Cynthia Fauque for the 1983 taxation year	4,076
PC 1989-1062, June 1, 1989, remission of tax under Part III of the Income Tax Act plus all relevant interest payable by Stanne Management Ltd	23,549
PC 1989-1063, June 1, 1989, remission of a late filing penalty and all relevant interest payable by Hashem Ghadaki for the 1981 taxation year	16,258
PC 1989-1064, June 1, 1989, remission of income tax plus all relevant interest payable by David LeDrew for the 1978 taxation year	69,671
PC 1989-1289, June 29, 1989, remission of income tax and all relevant interest payable by the estate of the late Ingvar Solbrekken for the 1982 taxation year	5,100
PC 1989-1290, June 29, 1989, remission of income tax and all relevant interest payable by Roland Graveline for the 1982 and 1983 taxation years	2,750
PC 1989-1291, June 29, 1989, remission of income tax and all relevant interest payable by Myron Gadawski for the 1986 taxation year	2,067
PC 1989-1292, June 29, 1989, remission of late filing penalty and all relevant interest payable by Mimi Mette Cavanagh for the 1984 taxation year	695
PC 1989-1294, June 29, 1989, remission of income tax and all relevant interest payable by Elizabeth Carson for the 1987 taxation year	1,448
PC 1989-1295, June 29, 1989, remission of income tax and all relevant interest payable by Modeste Dadzinenare for the 1985 and 1986 taxation years	1,518
PC 1989-1296, June 29, 1989, remission of income tax and all relevant interest payable by Fernande Issid for the 1986 taxation year	1,306
PC 1989-1297, June 29, 1989, remission of income tax and all relevant interest payable by Mario Bessi for the 1983 and 1984 taxation years	251
PC 1989-1632, August 24, 1989, remission of income tax and all relevant interest payable by Serge Fortaich for the 1982 and 1983 taxation years	858
PC 1989-1633, August 24, 1989, remission of income tax payable by Leo Doiron for the 1984 taxation year	942
PC 1989-1634, August 24, 1989, remission of income tax and all relevant interest payable by William H O'Brien for the 1977 taxation year	3,911

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1989-1635, August 24, 1989, remission of income tax and all relevant interest payable by Donna K Williams for the 1982 and 1983 taxation years	537
PC 1989-1636, August 24, 1989, remission of income tax and all relevant interest payable by Michael Mckean for the 1977 taxation year	579
PC 1989-1637, August 24, 1979, remission of income tax and all relevant interest payable by Pauline Fisher for the 1982 and 1983 taxation years	1,161
PC 1989-1866, September 21, 1989, remission of income tax and all relevant interest payable by Thomas J McNamara for the 1984 taxation year	1,915
PC 1989-1867, September 21, 1989, remission of income tax and all relevant interest payable by Gerald R Krawitz and Stella F Krawitz for the 1984 taxation year	2,271
PC 1989-1868, September 21, 1989, remission of income tax and all relevant interest payable by Michel Champoux for the 1982 taxation year	11,167
PC 1989-1869, September 21, 1989, remission of late filing penalties and all relevant interest payable by Milan Atelevich for the 1983 and 1984 taxation years	1,372
PC 1989-1870, September 21, 1989, remission of income tax, penalties and all relevant interest payable by the Royal Canadian Legion, Slovak Branch No. 129 for the 1980 to 1983 taxation years	51,498
PC 1989-1871, September 21, 1989, remission of income tax and all relevant interest payable by Robert D Morrison for the 1980 to 1983 taxation years	9,264
PC 1989-1872, September 21, 1989, remission of income tax payable by Ruth Cutforth for the 1982 taxation year	290
PC 1989-1874, September 21, 1989, remission of income tax and all relevant interest payable by Gladys Duff for the 1986 and 1987 taxation years	354
PC 1989-2014, October 5, 1989, remission of income tax and all relevant interest payable by Denise Couturier for the 1984 taxation year	622
PC 1989-2015, October 5, 1989, remission of income tax and all relevant interest payable by Jan Rasmussen for the 1979 taxation year	3,224

Description of the Order	Amount $
PC 1989-2016, October 5, 1989, remission of income tax, penalty and all relevant interest payable by Frank Reitz for the 1979 taxation year	26,914
PC 1989-2017, October 5, 1989, remission of income tax and all relevant interest payable by Connie E Buchanan for the 1980 taxation year	434
PC 1989-2018, October 5, 1989, remission of an amount and all relevant interest payable by Victor Noel in respect of the distribution of the property of the estate of the late Leo Noel that took place before 1984	69,732
PC 1989-2019, October 5, 1989, remission of income tax and all relevant interest payable by Angus McInnes for the 1982 taxation year	1,573
PC 1989-2334, November 23, 1989, remission of income tax payable by Risa Prack for the 1984 taxation year	3,345
PC 1989-2335, November 23, 1989, remission of income tax and all relevant interest payable by J Thomas Boyd for the 1982 and 1983 taxation years	995
PC 1989-2336, November 23, 1989, remission of income tax and all relevant interest payable by Alain Marivaux for the 1985 and 1986 taxation years	5,901
PC 1989-2337, November 23, 1989, remission of income tax and all relevant interest payable by the estate of the late Roger T Block for the 1982 taxation year	7,378
PC 1989-2338, November 23, 1989, remission of income tax and all relevant interest payable by John T Purcell and Yolande M Purcell for the 1988 taxation year	2,698
PC 1989-2339, November 23, 1989, remission of income tax and all relevant interest payable by John Graham for the 1979 and 1981 taxation years	16,301
PC 1989-2415, December 7, 1989, remission of income tax and all relevant interest payable by Micheline Graveline for the 1986 taxation year	5,473
PC 1989-2416, December 7, 1989, remission of income tax and all relevant interest payable by Donald Nyznik for the 1986 taxation year	2,145
PC 1990-271, February 15, 1990, remission of income tax and all relevant interest payable by Malcolm Spector for the 1983 taxation year	3,010
PC 1990-273, February 15, 1990, remission of income tax payable by Wendy Ann Conover for the 1981 and 1982 taxation years	1,231

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
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PC 1990-274, February 15, 1990, remission of income tax, penalties and all relevant interest payable by Dragisa Gajic for the 1977, 1978 and 1979 taxation years	13,712
Total Taxation	*83,185,887*
Total National Revenue	914,615,569
SECRETARY OF STATE	
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 32 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship	10,050
TRANSPORT	
PC 1989-2581, December 21, 1989, remission of fees paid or payable pursuant to the Air Services Fees Regulations for the use of services by an aircraft used for the transportation of visiting Heads of States, Ministers and their delegations and equipment to the Toronto Economic Summit of June 19 to 21, 1988	17,000
PURSUANT TO SECTION 3 OF THE PRIVILEGES AND IMMUNITIES ACT	
NATIONAL REVENUE	
Customs and Excise	
PC 1951-1774, May 5, 1951, remission of custom duties sales and excise taxes under the Privileges and Immunities Act for importation made by the International Civil Aviation Organization	114
PC 1952-1945, August 20, 1952, remission of custom duties, sales and excise taxes under the Privileges and Immunities Act for importation made by the United Nations	25,385
PC 1973-837, April 3, 1973, remissions under the Privileges and Immunities Act on importations by the International Atomic Energy Agency	47,753
PC 1986-1083, May 1, 1986, remissions under Privileges and Immunities set forth in sections 2, 5, 6, 7 and 8 of Article II of the U N Convention, to the Pacific Salmon Commission	312
PC 1988-2473, October 31, 1988, remissions under the Privileges and Immunities Act on importations by the Commonwealth of Learning Agency	16
Total National Revenue	73,580
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
NATIONAL REVENUE	
Customs and Excise	
DRA 1988-1, February 11, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	513,752
DRA 1988-2, February 23, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,523
DRA 1988-3, March 10, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,149,089
DRA 1988-4, March 21, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,404,146
DRA 1988-5, April 17, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,680,135
DRA 1988-6, April 21, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,522,688
DRA 1988-7, May 4, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	640,754
DRA 1988-8, May 19, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,182,908
DRA 1988-9, June 3, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,107,997
DRA 1988-10, June 17, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,677,173
DRA 1988-11, June 28, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,339,043

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
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DRA 1988-12, July 11, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,508,335
DRA 1988-13, July 27, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,172,223
DRA 1988-14, August 10, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,836,334
DRA 1988-15, August 24, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,861,357
DRA 1988-16, September 7, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	993,894
DRA 1988-17, September 23, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,225,082
DRA 1988-18, October 4, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,071,965
DRA 1988-19, October 18, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,361,970
DRA 1988-20, November 23, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,397,669
DRA 1988-21, November 18, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,378,972
DRA 1988-22, November 29, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,677,886
DRA 1988-23, December 12, 1988, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,921,297
DRA 1988-24, January 9, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,057,311
DRA 1989-1, January 18, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,908,987
DRA 1989-2, February 9, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,391,100
DRA 1989-3, February 15, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,386,089
DRA 1989-4, March 4, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,205,630
DRA 1989-5, March 15, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,014,467
DRA 1989-6, April 5, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,151,315
DRA 1989-7, April 21, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,888,135
DRA 1989-8, April 25, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,165,254
DRA 1989-9, May 24, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,805,682
DRA 1989-10, May 30, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,720,268
DRA 1989-11, June 27, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	808,310
DRA 1989-12, June 27, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,110,797
DRA 1989-13, July 13, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,628,930
DRA 1989-14, July 18, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,677,066
DRA 1989-15, August 15, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	463,309

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
DRA 1989-16, August 16, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	974,895
DRA 1989-17, September 5, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	988,269
DRA 1989-18, September 26, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	897,807
DRA 1989-19, October 5, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,285,195
DRA 1989-20, October 18, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	491,231
DRA 1989-21, November 1, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,850,642
DRA 1989-22, November 8, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,183,669
DRA 1989-23, November 24, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	936,584
DRA 1989-24, December 6, 1989, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	564,014
DRA 1989-25, January 10, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,955,726
DRA 1990-1, January 23, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,005,197
DRA 1990-2, February 2, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	710,236
DRA 1990-3, February 22, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	89,502
DRA 1990-4, March 5, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	398,617
DRA 1990-5, March 16, 1990, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,961
Total National Revenue	105,384,387

PURSUANT TO SECTION 101 OF THE CUSTOMS TARIFF

NATIONAL REVENUE

Customs and Excise

Description of the Order	Amount
PC 1987-2746, December 31, 1987, remission of customs duties on certain parts classified under specific tariff items enumerated in the Schedule	338,095
PC 1988-772, April 28, 1988, remission of customs duties on coated titanium anodes, imported from January 1, 1988 to December 31, 1989, for use in the manufacture of chlorine and sodium hydroxide	691,590
PC 1988-1242, June 23, 1988, remission of customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	6,204,761
PC 1988-1243, June 23, 1988, remission of customs duties on greige shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	3,891,164
PC 1988-1244, June 23, 1988, remission of customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	3,738,110
PC 1988-1245, June 23, 1988, remission of customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers during the period January 1, 1989 to December 31, 1993	1,303,907
PC 1988-1246, June 23, 1988, remission of customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel and outerwear fabric manufacturers during the period January 1, 1989 to December 31, 1997	2,822,691
PC 1988-2255, September 29, 1988, remission of a portion of customs duties on printing rolls imported by DOMCO Industries Limited, Farnham, Quebec, for use in producing floor coverings	26,921

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1988-2374, October 17, 1988, remission of customs duties on satellites and satellite subsystems for testing and goods for use in the manufacture of satellites and subsystems	6,416,080
PC 1988-2468, October 31, 1988, remission of customs duties on electric generators for use in the manufacture of an electricity generating set (Westinghouse Canada Inc.)	105,886
PC 1988-2469, October 31, 1988, remission of customs duties on certain implants for use in fattening cattle	150,224
PC 1988-2554, October 31, 1988, remission of countervailing duty on certain grain corn originating in or exported from the United States of America and imported into Canada	493,624
PC 1989-422, March 16, 1989, remission of customs duties on certain disodium carbonate for use in the manufacture of glass bottles	212,340
PC 1989-1258, June 29, 1989, remission of customs duties and excise taxes on certain goods imported into Canada in connection with the World Police and Fire Games III	7,735
PC 1989-1668, August 24, 1989, remission of customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	3,188,566
PC 1989-1670, August 24, 1989, remission of customs duties and a portion of the sales tax on pointe shoes or block toe shoes during the period July 1, 1988 to June 30, 1990	39,377
PC 1989-2103, October 19, 1989, remission of customs duties on certain tropical products imported on or after July 1, 1989	169,459
PC 1989-2465, December 14, 1989, remission of customs duties and sales tax on electrical power transformers and parts	1,059
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.	40,318
Total National Revenue	29,841,907

PURSUANT TO SECTION 135 OF THE CUSTOMS TARIFF

NATIONAL REVENUE

Customs and Excise

Description of the Order	Amount $
PC 1976-2005, August 5, 1976, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,278
PC 1976-2937, November 9, 1976, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,349
PC 1978-526, February 23, 1978, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,329
PC 1978-1300, April 20, 1978, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,802
PC 1978-2953, September 27, 1978, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,658
PC 1978-3753, December 12, 1978, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,959
PC 1979-585, March 1, 1979, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,612
PC 1979-669, March 8, 1979, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,192
PC 1979-2616, September 26, 1979, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,066
PC 1979-2892, October 25, 1979, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,084
PC 1979-3176, November 22, 1979, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,231
PC 1980-448, February 8, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,927
PC 1980-687, March 20, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,037
PC 1980-690, March 20, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,410
PC 1980-691, March 20, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,425

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1980-692, March 20, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,281
PC 1980-1130, May 1, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,209
PC 1980-1362, May 22, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,837
PC 1980-1518, June 5, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,322
PC 1980-1647, June 19, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,364
PC 1980-1648, June 19, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,507
PC 1980-1785, July 3, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,646
PC 1980-2451, September 12, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,744
PC 1980-2452, September 12, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,782
PC 1980-3039, November 6, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,811
PC 1980-3040, November 6, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,867
PC 1980-3199, November 27, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,739
PC 1980-3200, November 27, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,694
PC 1980-3467, November 27, 1980, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,076
PC 1981-35, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,848
PC 1981-36, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	500,332
PC 1981-37, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	46,538
PC 1981-38, January 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,372
PC 1981-228, January 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,159
PC 1981-235, January 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,744
PC 1981-297, February 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,262
PC 1981-435, February 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,386
PC 1981-592, March 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,086
PC 1981-593, March 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,766
PC 1981-666, March 12, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	101,336
PC 1981-667, March 12, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,649
PC 1981-837, March 12, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,536
PC 1981-905, April 2, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,553

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1981-978, April 9, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,585
PC 1981-979, April 9, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,418
PC 1981-1183, May 7, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,553
PC 1981-1184, May 7, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,638
PC 1981-1185, May 7, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	292,610
PC 1981-1495, June 4, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,253
PC 1981-1496, June 4, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	90,065
PC 1981-1497, June 4, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,432
PC 1981-1555, June 11, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,414
PC 1981-1649, June 18, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,425
PC 1981-1734, June 25, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,623
PC 1981-1961, June 16, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,923
PC 1981-1962, July 16, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,893
PC 1981-2130, July 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,546

Description of the Order	Amount
	$
PC 1981-2131, July 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,683
PC 1981-2244, August 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,203
PC 1981-2245, August 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,558
PC 1981-2246, August 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,876
PC 1981-2395, September 3, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,394
PC 1981-2458, September 3, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	214,929
PC 1981-2550, September 16, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,995
PC 1981-2630, September 23, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,138
PC 1981-2738, October 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,792
PC 1981-2739, October 8, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,267
PC 1981-3038, October 29, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	115,961
PC 1981-3137, November 5, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,749
PC 1981-3265, November 19, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,875
PC 1981-3360, November 26, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,870

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1981-3563, December 17, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,901
PC 1981-3564, December 17, 1981, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,924
PC 1982-82, January 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,637
PC 1982-87, January 14, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,626
PC 1982-204, January 21, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,028
PC 1982-264, January 28, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,779
PC 1982-347, February 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	89,046
PC 1982-397, February 11, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	121,889
PC 1982-612, February 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	69,385
PC 1982-698, March 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,387
PC 1982-699, March 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	92,746
PC 1982-861, March 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,890
PC 1982-891, March 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,476
PC 1982-1007, April 1, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,868
PC 1982-1074, April 8, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,864
PC 1982-1187, April 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,318
PC 1982-1188, April 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,820
PC 1982-1304, April 29, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,420
PC 1982-1344, May 6, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,138
PC 1982-1461, May 13, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,098
PC 1982-1527, May 20, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	53,375
PC 1982-1598, May 27, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,286
PC 1982-1662, June 3, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,581
PC 1982-1729, June 12, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,607
PC 1982-1792, June 17, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,864
PC 1982-1959, June 30, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,707
PC 1982-2028, July 8, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,409
PC 1982-2029, July 8, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,216

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1982-2181, July 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,987
PC 1982-2265, July 29, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,991
PC 1982-2362, August 5, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,886
PC 1982-2485, August 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	674,253
PC 1982-2633, September 3, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,601
PC 1982-2634, September 3, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,619
PC 1982-2759, September 9, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,572
PC 1982-2869, September 22, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,735
PC 1982-2984, September 30, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	46,254
PC 1982-3145, October 14, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	76,378
PC 1982-3374, November 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,936
PC 1982-3375, November 4, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,673
PC 1982-3478, November 18, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,873
PC 1982-3596, November 25, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	95,250
PC 1982-3672, December 2, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,774
PC 1982-3792, December 9, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,371
PC 1982-3940, December 23, 1982, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,729
PC 1983-27, January 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,070
PC 1983-28, January 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,111
PC 1983-217, January 27, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,326
PC 1983-279, February 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,069
PC 1983-459, February 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,469
PC 1983-536, February 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,417
PC 1983-668, March 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,960
PC 1983-669, March 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,584
PC 1983-710, March 10, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,666
PC 1983-767, March 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,701
PC 1983-851, March 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,812

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1983-948, March 31, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,205
PC 1983-1177, April 21, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	207,480
PC 1983-1322, May 5, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,239
PC 1983-1323, May 5, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,430
PC 1983-1399, May 12, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,446
PC 1983-1508, May 19, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,149
PC 1983-1535, May 26, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,116
PC 1983-1714, June 9, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,929
PC 1983-1785, June 16, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,965
PC 1983-1870, June 23, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,914
PC 1983-2042, June 30, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,770
PC 1983-2072, July 7, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,872
PC 1983-2345, July 27, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,207
PC 1983-2484, August 10, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,498
PC 1983-2599, August 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	82,668
PC 1983-2684, September 1, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,864
PC 1983-2803, September 15, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,974
PC 1983-3168, October 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,560
PC 1983-3170, October 13, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,987
PC 1983-3349, October 27, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,833
PC 1983-3423, November 3, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,262
PC 1983-3548, November 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,005
PC 1983-3549, November 17, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,880
PC 1983-3669, November 24, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,497
PC 1983-3744, November 30, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,522
PC 1983-3855, December 8, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,612
PC 1983-4021, December 15, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	84,785
PC 1983-4104, December 22, 1983, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,768

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
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PC 1984-50, January 11, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,188
PC 1984-146, January 19, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,516
PC 1984-147, January 19, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,817
PC 1984-264, January 26, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,209
PC 1984-433, February 9, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	46,170
PC 1984-434, February 9, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,233
PC 1984-525, February 16, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,045
PC 1984-653, February 23, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,528
PC 1984-780, March 8, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,399
PC 1984-874, March 15, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,976
PC 1984-987, March 22, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,275
PC 1984-988, March 22, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	53,815
PC 1984-1076, March 5, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,052
PC 1984-1158, April 5, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,662
PC 1984-1243, April 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	65,313
PC 1984-1327, April 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,376
PC 1984-1454, May 5, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,602
PC 1984-1556, May 10, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,329
PC 1984-1685, May 17, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,805
PC 1984-1772, May 24, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,451
PC 1984-1984, June 7, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	236,595
PC 1984-2053, June 14, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,624
PC 1984-2189, June 21, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	48,424
PC 1984-2314, June 28, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,622
PC 1984-2511, July 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	118,550
PC 1984-2660, July 25, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	254,694
PC 1984-2725, August 10, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,559
PC 1984-2726, August 10, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,461

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1984-2834, August 24, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	46,519
PC 1984-2918, August 31, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	405,409
PC 1984-3156, September 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,212
PC 1984-3157, September 12, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,480
PC 1984-3394, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,250
PC 1984-3395, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,809
PC 1984-3396, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	65,317
PC 1984-3397, October 18, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,664
PC 1984-3635, November 8, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	48,741
PC 1984-3636, November 8, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,949
PC 1984-3747, November 22, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,166
PC 1984-3896, December 6, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,498
PC 1984-3978, December 6, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	95,651
PC 1984-4097, December 20, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,385
PC 1984-4098, December 20, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,586
PC 1984-4099, December 20, 1984, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	61,183
PC 1985-102, January 17, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	56,213
PC 1985-295, January 31, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	96,237
PC 1985-481, February 14, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,395
PC 1985-482, February 14, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	42,968
PC 1985-483, February 14, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	63,627
PC 1985-637, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,419
PC 1985-670, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	75,296
PC 1985-1047, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	42,690
PC 1985-1048, February 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,740
PC 1985-1161, April 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	80,032
PC 1985-1162, April 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,652
PC 1985-1163, April 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,456

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1985-1277, April 18, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,621
PC 1985-1647, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	135,701
PC 1985-1648, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	70,391
PC 1985-1649, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	263,620
PC 1985-1650, May 16, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,709
PC 1985-1706, May 23, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	114,050
PC 1985-1707, May 23, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	59,610
PC 1985-1907, June 13, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	132,330
PC 1985-2007, June 20, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	198,802
PC 1985-2076, June 27, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,785
PC 1985-2091, June 27, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	165,432
PC 1985-2142, July 4, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	83,244
PC 1985-2300, July 24, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	77,677
PC 1985-2359, July 24, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,337
PC 1985-2474, August 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	56,631
PC 1985-2504, August 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,661
PC 1985-2690, August 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	149,905
PC 1985-2691, August 28, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	73,144
PC 1985-2775, September 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	66,605
PC 1985-2776, September 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,401
PC 1985-2825, September 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	164,292
PC 1985-2826, September 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	127,681
PC 1985-2876, September 26, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	378,042
PC 1985-2960, October 3, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	160,514
PC 1985-2961, October 3, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	266,505
PC 1985-3100, October 10, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,989
PC 1985-3205, October 24, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	64,395
PC 1985-3318, November 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,126

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount
	$
PC 1985-3319, November 7, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	142,798
PC 1985-3415, November 11, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,175
PC 1985-3416, November 11, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,102
PC 1985-3417, November 11, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	74,973
PC 1985-3530, December 5, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,773
PC 1985-3607, December 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	122,992
PC 1985-3608, December 12, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	118,757
PC 1985-3722, December 19, 1985, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,460
PC 1985-3728, December 19, 1985, remission customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,316
DRA 1986-36, November 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	699,556
DRA 1986-37, November 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	79,002
DRA 1986-38, November 14, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,315,320
DRA 1986-39, November 24, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	561,888
DRA 1986-40, December 1, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	72,206
DRA 1986-41, December 15, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,236,488
DRA 1986-42, December 15, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	607,757
DRA 1986-43, December 22, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	971,964
DRA 1986-44, January 9, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	362,692
PC 1986-48, January 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	71,697
PC 1986-144, January 16, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	147,905
PC 1986-208, January 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	240,505
PC 1986-278, January 30, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,262
PC 1986-347, February 6, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	82,518
PC 1986-404, February 13, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,013
PC 1986-500, February 17, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	833,412
PC 1986-501, February 27, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	66,737
PC 1986-567, March 6, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,048
PC 1986-623, March 13, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	147,513

Remissions of taxes, fees and penalties—*Continued*

Description of the Order	Amount $
PC 1986-686, March 20, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	60,780
PC 1986-853, April 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	319,304
PC 1986-854, April 10, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	636,354
PC 1986-948, April 17, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	130,210
PC 1986-1016, April 24, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,549
PC 1986-1071, May 1, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	131,699
PC 1986-1121, May 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	189,856
PC 1986-1171, May 15, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	336,058
PC 1986-1210, May 22, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,432
PC 1986-1356, June 5, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	591,400
PC 1986-1420, June 12, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	171,589
PC 1986-1487, June 19, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	207,560
PC 1986-1570, June 26, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	248,155
PC 1986-1727, July 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	331,476
PC 1986-1728, July 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	596,893
PC 1986-1902, August 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	142,311
PC 1986-1903, August 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	606,268
PC 1986-1904, August 8, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	268,245
PC 1986-2135, September 11, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	699,964
PC 1986-2136, September 11, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	109,369
PC 1986-2137, September 11, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,719
PC 1986-2200, September 18, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	166,457
PC 1986-2281, October 2, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	583,991
PC 1986-2282, October 2, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	663,026
PC 1986-2321, October 9, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	473,369
PC 1986-2383, October 23, 1986, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	176,353
DRA 1987-1, January 16, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	241,690
DRA 1987-2, January 26, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	84,373

Remissions of taxes, fees and penalties—*Concluded*

Description of the Order	Amount
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DRA 1987-3, February 13, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,812,754
DRA 1987-4, February 25, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,014,818
DRA 1987-5, March 6, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	894,414
DRA 1987-6, March 25, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	610,739
DRA 1987-7, April 9, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	687,809
DRA 1987-8, April 27, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,139,996
DRA 1987-9, May 11, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,927,556
DRA 1987-10, May 20, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,405,834
DRA 1987-11, June 1, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,348,452
DRA 1987-12, June 15, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,465,489
DRA 1987-13, July 2, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	757,466
DRA 1987-14, July 22, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,309,729
DRA 1987-15, August 4, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	713,702
DRA 1987-16, August 19, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,206,620
DRA 1987-17, August 26, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,106,518
DRA 1987-18, September 9, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,171,733
DRA 1987-19, September 22, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,861,940
DRA 1987-20, October 7, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	725,124
DRA 1987-21, October 20, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,103,369
DRA 1987-22, November 6, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	495,777
DRA 1987-23, November 23, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,205,060
DRA 1987-24, December 1, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	722,374
DRA 1987-25, December 24, 1987, remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,460,875
Total National Revenue	68,106,723

Debts, obligations and claims written off or forgiven

There are three types of approval/authority for the write-off or forgiveness of debts, obligations and claims:

(i) Ministerial approval represents authority given to Ministers under the Financial Administration Act (FAA) or other Acts of Parliament as described in (i)(a) and (b)—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-offs, from the memorandum departmental accounts receivable, of any debt other than overpayments of salaries, wages, and employment-related allowances, obligation or claim that does not exceed $25,000.

(b) Other Acts of Parliament (eg. Bankruptcy Act) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that exceeds $25,000. Certain debts, obligations or claims less than $25,000, such as the overpayment of salaries, wages and employment-related allowances, may need Treasury Board approval to be written off.

(iii) Parliamentary authority—

(a) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

(b) Section 25(4) of the FAA specifies that any debt, obligation or claim of a Crown corporation due to the Government may be forgiven by being included in a budgetary vote of an Appropriation Act.

(c) Ministers may also be given specific approval to forgive a debt, obligation or claim as provided by Parliament in a specific Act.

The type of accounts and the type of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
SECTION 25 OF THE FAA—										
AGRICULTURE	A	899	909,369	33	1,925,822				932	2,835,191
COMMUNICATIONS	A	69	5,562						69	5,562
CONSUMER AND CORPORATE AFFAIRS	A	41	95,828						41	95,828
EMPLOYMENT AND IMMIGRATION—										
Department	A	5,630	846,938	12	673,371				5,642	1,520,309
Government annuities account	C					6c	63	16,930	63	16,930
Assisted passage scheme	C					16b&17c	1,611	542,911	1,611	542,911
ENERGY, MINES AND RESOURCES	A	1,339	548,182						1,339	548,182
ENVIRONMENT	A	221	20,167						221	20,167
EXTERNAL AFFAIRS—										
Department	A	431	681,027						431	681,027
Personnel posted abroad	D					2c	19	9,202	19	9,202
Canadian International Development Agency[2]	D					[2]	13	647,764,022	13	647,764,022

Debts, obligations and claims written off or forgiven—*Continued*

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FISHERIES AND OCEANS	A	146	208,065						146	208,065
FORESTRY	A	3	18,653						3	18,653
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A			20	199,179				20	199,179
Indian economic development account	A			32	232,364				32	232,364
	C					7b&8c	944	11,823,891	944	11,823,891
Indian housing assistance fund	D	208	311,581						208	311,581
	C					7b&8c	64	308,042	64	308,042
Eskimo loan fund (interest)[3]	B			1	7,312				1	7,312
Eskimo loan fund (principal)	C					31b	12	28,396	12	28,396
Yukon Territory small business loans account	C					31b	9	220,863	9	220,863
INDUSTRY,SCIENCE AND TECHNOLOGY—										
Department	A	19	93,416	11	5,378,973				30	5,472,389
Canadian defence industry	C					3c	1	99,541	1	99,541
Natural Sciences and Engineering Research Council	A	3	3,687						3	3,687
National Research Council	A	99	7,527						99	7,527
NATIONAL DEFENCE	A	1,818	80,647						1,818	80,647
NATIONAL HEALTH AND WELFARE	A	208	24,594						208	24,594
NATIONAL REVENUE—										
Customs and Excise	A	32,619	3,418,119	103	79,422,160				32,722	82,840,279
Taxation	A	14,769	53,275,245	1,025	714,596,638				15,794	767,871,883
PUBLIC WORKS	A	16	81,669	1	30,460,734				17	30,542,403
SECRETARY OF STATE	A	8,367	17,189,701						8,367	17,189,701
SOLICITOR GENERAL—										
Correctional Service	A	110	4,933						110	4,933
Parolees[4]	D	339	8,570						339	8,570
Royal Canadian Mounted Police	A	77	28,046	1	29,600				78	57,646
SUPPLY AND SERVICES	A	1,718	123,254	3	119,243				1,721	242,497
TRANSPORT—										
Department	A	729	399,488	6	1,396,751				735	1,796,239
Canadian National Railway Company Limited dividends	B					46b	1	47,644,192	1	47,644,192
Airport Revolving Fund	A	1,208	75,130	2	624,583				1,210	699,713
Canadian Aviation Safety Board	A	4	144						4	144
VETERANS AFFAIRS										
Department	A	163	165,505	1	28,932				164	194,437
	C					2b&3c	2	11,398	2	11,398
		71,253	*78,625,047*	*1,251*	*835,095,662*		*2,739*	*708,469,388*	*75,243*	*1,622,190,097*
BANKRUPTCY ACT—										
AGRICULTURE	A	519	1,269,805						519	1,269,805
NATIONAL REVENUE—										
Customs and Excise	A	65	215,999						65	215,999
Taxation	A	7,114	59,237,168						7,114	59,237,168
PUBLIC WORKS	A	2	292						2	292
		7,700	*60,723,264*						*7,700*	*60,723,264*
CANADA GRAIN ACT—										
AGRICULTURE	B	1	288						1	288
UNEMPLOYMENT INSURANCE ACT—										
EMPLOYMENT AND IMMIGRATION	A	24,412	9,544,795						24,412	9,544,795

Debts, obligations and claims written off or forgiven—*Concluded*

		Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
	Code(1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
OLD AGE SECURITY ACT—										
NATIONAL HEALTH AND WELFARE	B	80	42,116						80	42,116
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	4,493	3,827,601						4,493	3,827,601
QUEBEC STATUTES OF LIMITATIONS—										
PUBLIC WORKS	A	1	7,206						1	7,206
		107,940	152,770,317	1,251	835,095,662		2,739	708,469,388	111,930	1,696,335,367
SUMMARY—										
Write-offs		102,819	148,580,161	1,250	835,088,350		2,706	13,051,972	106,775	996,720,483
Forgiveness		5,121	4,190,156	1	7,312		33	695,417,416	5,155	699,614,884
		107,940	152,770,317	1,251	835,095,662		2,739	708,469,388	111,930	1,696,335,367

(1) See introduction above.

(2) Forgiveness of Debts (sub-Saharan Africa) Act.

(3) Represents interest written off pursuant to Vote 546, Appropriation Act No 3, 1953 as amended.

(4) Vote L103b, Appropriation Act No 1, 1969, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 38(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1990		Advances settled in April 1990		Advances outstanding as at April 30, 1990*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE—						
Department	1,831	803,822	1,763	779,291	68	24,531
Canadian Livestock Feed Board	5	400			5	400
	1,836	*804,222*	*1,763*	*779,291*	*73*	*24,931*
ATLANTIC CANADA OPPORTUNITIES AGENCY—						
Department	73	25,781	70	25,660	3	121
COMMUNICATIONS—						
Department	204	162,282	175	140,726	29	21,556
Canadian Radio-television and Telecommunications Commission	52	53,392	50	52,592	2	800
National Archives of Canada	67	27,910	33	18,010	34	9,900
National Film Board	133	64,551	32	8,393	101	56,158
National Library	46	23,965	32	14,375	14	9,590
National Museums of Canada	239	219,802	200	117,561	39	102,241
	741	*551,902*	*522*	*351,657*	*219*	*200,245*
CONSUMER AND CORPORATE AFFAIRS—						
Department	809	349,912	760	320,064	49	29,848
Competition Tribunal	2	825	1	325	1	500
Hazardous Materials Information Review Commission	2	950	1	850	1	100
Procurement Review Board	3	2,350	1	300	2	2,050
	816	*354,037*	*763*	*321,539*	*53*	*32,498*
EMPLOYMENT AND IMMIGRATION—						
Department/Commission	5,197	4,664,290	4,652	4,385,943	545	278,347
Advisory Council on the Status of Women	2	1,500	2	1,500		
Immigration and Refugee Board of Canada	196	152,317	194	151,934	2	383
Status of Women—Office of the Co-ordinator	2	7,450	2	7,450		
	5,397	*4,825,557*	*4,850*	*4,546,827*	*547*	*278,730*
ENERGY, MINES AND RESOURCES—						
Department	868	539,429	841	529,939	27	9,490
Atomic Energy Control Board	89	52,147	89	52,147		
National Energy Board	53	31,434	51	31,322	2	112
	1,010	*623,010*	*981*	*613,408*	*29*	*9,602*
ENVIRONMENT—						
Department	2,466	1,246,699	2,255	1,153,652	211	93,047
EXTERNAL AFFAIRS—						
Department	2,310	4,595,852	1,095	1,728,118	1,215	2,867,734
Canadian International Development Agency	354	577,896	214	399,908	140	177,988
	2,664	*5,173,748*	*1,309*	*2,128,026*	*1,355*	*3,045,722*
FINANCE—						
Department	193	160,793	152	139,798	41	20,995
Auditor General	261	186,713	261	186,713		
Canadian International Trade Tribunal	5	4,356	5	4,356		
Office of the Superintendent of Financial Institutions	133	47,256	129	46,889	4	367
Privatization and Regulatory Affairs	9	2,058	3	191	6	1,867
	601	*401,176*	*550*	*377,947*	*51*	*23,229*
FISHERIES AND OCEANS—						
Department	1,354	731,189	1,261	688,624	93	42,565
FORESTRY	207	158,516	197	155,189	10	3,327

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Continued*

Department and agency	Advances outstanding as at March 31, 1990		Advances settled in April 1990		Advances outstanding as at April 30, 1990*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
GOVERNOR GENERAL	13	6,500	13	6,500		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	977	594,165	866	540,986	111	53,179
INDUSTRY, SCIENCE AND TECHNOLOGY—						
Department	329	273,413	263	233,111	66	40,302
Canadian Space Agency	3	1,729			3	1,729
Investment Canada	40	41,680	40	41,680		
National Research Council of Canada	381	400,154	348	395,574	33	4,580
Natural Sciences and Engineering Research Council	23	13,741	23	13,741		
Science Council of Canada	8	4,725	8	4,725		
Statistics Canada	314	170,201	313	169,901	1	300
	1,098	*905,643*	*995*	*858,732*	*103*	*46,911*
JUSTICE—						
Department	324	230,922	256	150,269	68	80,653
Canadian Human Rights Commission	69	19,443	67	19,330	2	113
Commissioner for Federal Judicial Affairs	441	837,501	326	505,118	115	332,383
Federal Court of Canada	62	19,055	61	18,955	1	100
Law Reform Commission of Canada	12	4,497			12	4,497
Offices of the Information and Privacy Commissioners of Canada	1	300	1	300		
Supreme Court of Canada	5	37,814	5	37,814		
Tax Court of Canada	5	8,450	1	100	4	8,350
	919	*1,157,982*	*718*	*731,886*	*201*	*426,096*
LABOUR—						
Department	467	225,570	435	218,134	32	7,436
Canada Labour Relations Board	9	9,400	9	9,400		
	476	*234,970*	*444*	*227,534*	*32*	*7,436*
NATIONAL HEALTH AND WELFARE—						
Department	1,851	839,648	1,679	796,075	172	43,573
Medical Research Council	5	644	5	644		
	1,856	*840,292*	*1,684*	*796,719*	*172*	*43,573*
NATIONAL REVENUE—						
Customs and Excise	1,782	1,443,784	1,744	1,429,039	38	14,745
Taxation	1,169	756,915	747	470,331	422	286,584
	2,951	*2,200,699*	*2,491*	*1,899,370*	*460*	*301,329*
PARLIAMENT—						
The Senate	48	16,214	46	14,064	2	2,150
House of Commons	63	49,008	63	49,008		
Library of Parliament	5	4,492	4	4,360	1	132
	116	*69,714*	*113*	*67,432*	*3*	*2,282*
PRIVY COUNCIL—						
Department	72	227,104	56	177,793	16	49,311
Canadian Intergovernmental Conference Secretariat	11	4,408	9	3,752	2	656
Chief Electoral Officer	4	5,875	4	5,875		
Commissioner of Official Languages	24	7,464	21	6,401	3	1,063
Economic Council of Canada	13	9,921	13	9,921		
Public Service Staff Relations Board	13	4,585	13	4,585		
	137	*259,357*	*116*	*208,327*	*21*	*51,030*
PUBLIC WORKS—						
Department	1,313	693,777	1,094	555,449	219	138,328

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Concluded*

Department and agency	Advances outstanding as at March 31, 1990		Advances settled in April 1990		Advances outstanding as at April 30, 1990*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
SECRETARY OF STATE—						
Department	235	212,485	221	195,140	14	17,345
Canadian Centre for Management Development	14	8,050	13	7,546	1	504
Ministry of State (Multiculturalism and Citizenship)	67	28,364	59	25,314	8	3,050
Public Service Commission	232	107,686	184	97,755	48	9,931
Social Sciences and Humanities Research Council	2	1,600			2	1,600
	550	*358,185*	*477*	*325,755*	*73*	*32,430*
SOLICITOR GENERAL—						
Department	70	46,100	26	23,663	44	22,437
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,062	569,456	965	545,086	97	24,370
National Parole Board	14	4,780	14	4,780		
Royal Canadian Mounted Police	2,839	4,549,141	2,839	4,549,141		
	3,986	*5,869,477*	*3,845*	*5,822,670*	*141*	*46,807*
SUPPLY AND SERVICES—						
Department	515	293,815	487	276,259	28	17,556
TRANSPORT—						
Department	3,960	3,574,570	3,376	3,189,226	584	385,344
Canadian Aviation Safety Board	62	27,775			62	27,775
Grain Transportation Agency Administrator	9	3,100	9	3,100		
National Transportation Agency	101	87,849	98	87,063	3	786
	4,132	*3,693,294*	*3,483*	*3,279,389*	*649*	*413,905*
TREASURY BOARD—						
Secretariat	123	99,437	99	82,007	24	17,430
Comptroller General	17	14,779	17	14,779		
	140	*114,216*	*116*	96,786	*24*	*17,430*
VETERANS AFFAIRS—						
Department	617	321,444	585	309,806	32	11,638
WESTERN ECONOMIC DIVERSIFICATION	61	16,035	61	16,035		
Total	37,022	32,525,402	32,108	27,161,455	4,914	5,363,947

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1990".

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990

Name	Amount
	$
AGRICULTURE	
Department	
Ayim D	696
Barr R	500
Brady R	1,000
Chevrette P	500
Coomber B	767
Cullen F (2)	5,470
Geale D	1,900
Giddings A	900
Irwin D	600
Joss F	1,300
Koller M	700
Paton D	975
Toother J	500
Advances under $500 (54)	8,723
	24,531
Canadian Livestock Feed Board	
Advances under $500 (5)	*400*
	24,931
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
Advances under $500 (3)	121
COMMUNICATIONS	
Department	
Black D	4,375
Campbell R	1,180
Halpin M	1,500
Huck R	519
Lalonde J	936
Smith G	1,400
Terrillon-Mackay L	1,973
Watt J	7,937
Advances under $500 (21)	1,736
	21,556
Canadian Radio-television and Telecommunications Commission	
Bédard N	700
Advance under $500 (1)	100
	800
National Archives of Canada	
Côté R	600
Cyr A	500
Grimard J	600
Van Leyen T	1,000
Wallot J P	2,500
Advances under $500 (29)	4,700
	9,900
National Film Board	
Adkin D	2,500
Adolphe M	809
Besse R	1,256
Campeau L	2,568
Dandavino M	647
Davidson T	1,000
Deugau K	1,000
Drevet L	905
Fraticelli R	566
Guillard G	904
Gutierrez G	3,407
Krepakevich J	1,034
Lachapelle J P	562
Lalonde B	5,000
Mahoney M	1,250
Mercier J F	683
Milloy W	773
Nichol R	1,256
Obomsawin A	1,531
Parrell B	1,000
Pennefather J	1,396
Pollard B	9,789
Sarazin M	760
Schei P I	505
Wells L	789
Wodoslawsky S	1,634
Zwaneveld E	3,570
Advances under $500 (74)	9,064
	56,158
National Library	
Clément H	2,121
Couillard J P	700
Daoust J	3,750
Islam M	700
Van Derbellen L	708
Advances under $500 (9)	1,611
	9,590
National Museums of Canada	
Cameron R	3,800
Dickenson M	1,033
Doiron M (2)	3,588
Ecrit S (3)	4,500
Glenney (2)	603
Gratton L	700
Hewson M	6,000
Howye K	600
MacMaster	1,000
Martin L A (2)	1,250
McRae S	800
Morin F	46,148
Poulin R	500
Racette J	1,375
Saulis K	575
Suthren V	550
Taylor W E	3,000
Thomas A (2)	548
Trottier P (2)	23,250
Advances under $500 (13)	2,421
	102,241
	200,245
CONSUMER AND CORPORATE AFFAIRS	
Department	
Bradley J	500
Bruce R	650
Burton P	800
Chiang C C	600
Coombs A	502
Crapigna L	515
Innes J	1,000
Kreviasuk D	10,000
McDermott C	1,600
McMullen C	1,000
Poirier B	500
Reasbeck G	800
Schwartzman C	600
Watters D	1,000
Advances under $500 (35)	9,781
	29,848

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Competition Tribunal	
Séguin L	*500*
Hazardous Materials Information Review Comission	
Advance under $500 (1)	*100*
Procurement Review Board	
Archambault J	850
Williams R	1,200
	2,050
	32,498
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
Ahg A	700
André J	2,070
Auger P	1,185
Baker D	1,800
Banville D	1,494
Barr D	4,037
Bélanger J	3,640
Berger B	2,154
Bergeron R	1,000
Binsell I	2,628
Boisvert D	700
Bonneau J	500
Boucher H	708
Boyer J	1,650
Brick J	1,800
Broadbent L	2,426
Caden M	775
Callegarie E	2,000
Campagna M	800
Cannon P	600
Cardinale C	1,200
Carrol D	589
Cecyre J	750
Cendrez A	550
Chagnon P	900
Chamberland R	500
Chartrand C	1,000
Christie D	1,750
Claxton J	1,750
Cookston T	848
Corey R	530
Cotte M	526
Coude G	720
Covey A	635
Crowe E	560
Csik S	2,218
Damph M	1,971
Deeson L	1,302
Dekergommeaux D	764
Divecchia L	550
Dombrady C	550
Donovan P	609
Douma A	1,138
Drigo J	760
Duguay E	4,810
Dunn H	2,100
Dutkiewicz J	554
Elder M	558
Elliott P	600
Ellis L	4,986
Fawcett J	871
Filax F	750
Forget D	500
Furlong D	500
Gagnon R	500
Galasso T	1,000
Gerelus T	2,608
Gionet D	1,800
Gladu C	675
Gray E	1,400
Grenier N	861
Griffiths E	550
Grochochinski A	500
Guérin J	1,000
Hess P	620
Hinz K	2,011
Holme L	2,300
Hughes M	1,750
Hull D	1,143
Hurtubise A	1,463
Isabel J	500
Iserhof B	500
Kuhmij H	3,400
Labbe D	600
Lambert R	2,000
Landry H	700
Lapointe E	560
Lareau J	1,700
Lebon J	3,700
Lee G	650
Lee L	735
Légaré D	995
Legge G	675
MacGregor R	1,255
MacLennan M	1,701
Maiangowi S	652
Malenfant R	500
Mammoliti M	1,200
Mant N	607
Marcus G	2,405
Marn J	1,903
Marquis S	900
McConney K	660
McKay P	2,734
Miguel A	550
Molloy M J	1,500
Morrison C	1,409
Murphy W	1,465
Nagakawa N	2,000
Nevills D	555
Newfeld H	700
Nobert P	763
Norrad P	1,740
Oporto M	2,734
Pearl M	2,000
Pellicore C	3,400
Perkin L	562
Perlikowski S	1,217
Peterdy M	2,942
Phillips S	688
Phinn P	1,315
Piché K	1,193
Pitz M	950
Platt E	1,350
Poulin M	775
Quirion W	1,977
Richard R	1,000
Rienzo R	1,000
Rodrigues R	2,048
Roy Y	1,779
Ruda A	2,734
Rydier D	2,503
Séguin S	4,009
Shermack D	566
Sippel H	3,425
Sirois P	1,000
Sitney B	2,012
Slater S	2,115
Smogyi G	2,000
Spink D	1,189
Stephanson A	500
Stewart C	943

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Stibernik A	2,450
Tait I	1,000
Tambasco T	2,800
Towns M	704
Villion P	1,100
Ward L	2,173
Weldridrich A	4,006
West P	2,543
Windsor J	1,940
Woodworth R	550
Wouda H	1,906
Advances under $500 (402)	73,588
	278,347
Immigration and Refugee Board of Canada	
Advances under $500 (2)	*383*
	278,730
ENERGY, MINES AND RESOURCES	
Department	
Desjardins V	600
Keyes R J	5,335
Sabourin J	900
Advances under $500 (24)	2,655
	9,490
National Energy Board	
Advances under $500 (2)	*112*
	9,602
ENVIRONMENT	
Department	
Allard A	800
Bélanger Y	950
Bender D	1,275
Bender J	600
Benoit R	1,700
Benoit R	875
Bourbonnais J	1,195
Cambell G	1,400
Collinson J D	547
Crosbie D	1,315
Cross G	1,200
Daigle D	4,229
Dansereau M	1,200
Davies G	1,600
Denoncourt G	600
Fardin L	5,834
Findleton I B	900
Fooks J	600
Gardner N	2,400
Gilbert B	600
Gorman S	1,182
Hamel P	900
Hopkins C	6,225
Jacino M	3,000
Kellie A	1,200
Kerman B	5,000
Kerr J B	628
Lambe P	2,000
Landriault L	600
MacDonald S	600
MacMilian K	500
Payette C	1,000
Perry B	600
Power J	500
Racine E	1,500
Richens D	558
Roy A	500
Saab L	500
Sadowski L	1,200
Savard M	1,425
Seymoar N	1,200
Simard R	1,000
Turner B	700
Underwood J	600
Valin M	525
Wardle D	500
Wilson E	1,725
Advances under $500 (164)	27,359
	93,047
EXTERNAL AFFAIRS	
Department	
Abols P	598
Abud Lapierre B J	3,003
Adam B	3,452
Adam D	3,215
Allen K	1,800
Amundsen H	645
Andeel C	10,000
Anderson F	1,400
Anderson P R	2,900
Anderson R J	2,872
Archambault J M	2,345
Archambault R P	3,409
Armstrong D	502
Armstrong M	2,619
Arnold J M (2)	5,243
Arsenault A E	1,000
Arsenault F J (2)	5,143
Arsenault J	1,600
Arsenault J F E	1,895
Asselin N (3)	11,065
Aubin A	2,619
Bailey G	3,529
Baker B E	2,619
Bale S	5,746
Banville M Y	1,634
Barchechat G	2,619
Barrett J A	2,578
Barton J	5,200
Bastikar A	1,726
Bates G H	1,304
Bates J	590
Baudot C R	2,600
Baxter D L (3)	7,272
Beaty	1,979
Beauchesne R	3,373
Beaulieu L (2)	4,463
Beaulieu P	2,619
Beaupré P A	809
Béchard G	1,644
Beck S	1,213
Beckford D	592
Bédard Gigantes S	1,718
Bedit R	1,726
Bel Buey E F	2,619
Bélanger M R	600
Bellec P A	500
Beltran J (6)	12,786
Benoît A (2)	9,348
Bernstein A	759
Berry G R	5,489
Berry M K	2,619
Bérubé A A	2,258
Biabo P	2,000
Bigras H J E (2)	5,053
Bishop D	1,000
Bisson G	3,997
Black D	1,600
Blais S C	7,000
Blake C A	1,873

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Blake R	2,788
Boal P	1,766
Boehm J	1,726
Bonar J D	1,977
Booker D A	2,907
Boor K A (2)	2,400
Borda S R	500
Borland S W	2,269
Bosley J	1,229
Boucher P	3,448
Bouma A B	2,899
Bourque J (10)	24,177
Bourque L J I	1,726
Bouthillier M B	3,169
Bowden W R	1,618
Bowker A F	10,600
Boyinston S G	1,050
Bracken H J	2,973
Bradford J	1,726
Braid M P	3,725
Brault M	1,650
Bray J	4,000
Brazeau R J (3)	5,840
Brettle A P (3)	2,750
Breuer A	1,220
Briggs R J	500
Brown L H	8,706
Brown R C	2,619
Brown S L	6,744
Browne D	1,726
Browne D B	2,767
Browne G G	4,000
Bruneau G	696
Brunton C G (2)	1,983
Buckley B	712
Bujold M J (2)	7,562
Bull R	3,535
Burney D H	11,871
Burton B E	11,529
Buscham W	1,021
Butler E U	5,013
Caldato R A	2,000
Calvillo R	1,800
Campbell D I	500
Campbell D M	792
Campbell G	650
Campeau M L	4,400
Canada/Pakistan Bus Clc	7,047
Carney P (2)	3,497
Caron D	4,746
Caron J P	2,619
Carroll T	1,040
Carswell D (2)	9,325
Carter J R (3)	6,374
Carter K (2)	26,907
Carter L P	2,903
Carvajal M E	1,800
Casey B P	838
Casey B T	539
Champman G	1,726
Chan R D	503
Chandler F E K (2)	6,622
Chaplin D F (2)	10,819
Chappell R H	3,491
Charette A	534
Charland C T	737
Charlton I	659
Charron C Y (4)	5,700
Charron M	2,993
Charron R M T	6,119
Cheh J	1,200
Chemla D (2)	2,688
Clark D L	500
Clark J (8)	4,558
Clark L S (2)	2,517
Clegg N M A	5,575
Clément G A	1,393
Clendenning D H	1,177
Coffin C	4,000
Cole A (2)	3,661
Cole A J	4,411
Collette R L	12,324
Collin P A	600
Collin P A (2)	3,450
Collins D B	6,417
Contamine Y (2)	6,919
Cooke R F	2,619
Cooter C	1,000
Cordier C	1,615
Cormier T J	3,433
Correa M	1,800
Corriveau M (2)	4,592
Corriveau M A J	714
Costello J	1,173
Côté R (2)	2,319
Coughlin D G	4,000
Coulombe J	2,505
Couture M A (2)	4,320
Cox B (2)	3,370
Cox R (4)	7,349
Cranham E	3,600
Cranham E W	2,575
Cupples C L	600
Currin B	1,700
Curry T G	1,793
Cyr F B	1,089
Dacany A	1,311
Darechuk T L (2)	5,225
Darling B (3)	5,519
Davidson M A	3,318
Davidson R G A	3,799
Davis B (2)	3,719
Davis C E F	2,696
Davis D H (2)	4,447
Davison B	1,726
Davud O	4,077
De Bellefeuille D	2,877
De Kir A	1,655
De Pagter H	658
De Quimper J	2,000
De Salaberry J L P	2,065
De Salaberry M (2)	4,295
De Varennes C	1,500
Debbané G (3)	6,206
Delisle J P	1,200
Dellavallé N J	1,726
Delorme M J	2,829
Delouya A N	1,197
Delworth W	766
Denny D	2,618
Derome M	2,046
Desalaberry J	3,452
Deschênes J	1,726
Desjardins M	2,745
Destroismaisons C	1,049
Dewhirst D G (2)	13,089
Dhavernas D	558
Di Bartolomeo B A	3,455
Dickenson L T (2)	2,878
Dicks W L (2)	1,000
Diechun K B (2)	4,962
Dimmell R (2)	5,779
Dionne J Y	1,726
Dionne M	1,726
Dompierre A M	719
Doré M F L (2)	1,306
Dowding M	2,427
Drager P (2)	12,043

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Drake D A	2,620
Drouin R (3)	9,119
Duarte J	1,500
Duclos D	1,440
Duffield L J W (4)	6,952
Dufour S R	1,726
Dunnett J (2)	4,774
Dunseath R	3,504
Dupont J M S	585
Dupuis L J R	1,726
Dyer J	3,000
Edwards D M	592
Ehrlich W W	2,390
Elder D C	2,619
Elliott J A	1,158
Ellison W R	3,517
Encinos L (2)	1,512
England C G	577
Etheridge N H R (2)	3,828
Éthier C	3,517
Evanson E R	2,550
Evernden R H C	1,726
Evershed R	2,342
Fanning J D	2,644
Farah M	1,928
Farrell R (2)	1,682
Farrell W J A	10,284
Feldman W	2,523
Ferland A J C	500
Fink J L	1,195
Finlan M L E	3,736
Flanagan R	1,443
Flett R A (7)	15,475
Forgues C (4)	4,458
Frame D F	2,900
Francesco C	590
Francis K D	1,109
Francomb M J (2)	4,536
Fraser D G	5,259
Fraser H P G (4)	7,666
Frazer P D (2)	1,600
Frisco H	4,000
Gaëtan L	2,523
Gagnon H M	3,471
Gagnon L	500
Gagnon M	7,994
Gaillard M	2,619
Galpin A J T	4,500
Garcia I	553
Gauthier M	8,001
Gauvin J	2,025
George C D P	2,939
Gérin N	590
Gibbons S	2,619
Gibeau M	800
Gibson D	2,619
Gilker E E	2,941
Gill N S	2,619
Gillette S R (2)	7,166
Gingras A	2,387
Girard P	2,708
Giroux M (2)	2,217
Gladish J (4)	5,751
Glansdorp H	1,493
Godfrey C A (2)	7,792
Gold R N	2,619
Gossen R E	837
Goulet B	4,000
Goulet J	1,000
Goulet R J A	1,829
Goulet-Hafsi S	2,500
Graham A L	2,619
Graham D E M	3,005
Graham J E	1,066

Name	Amount
	$
Grandbois A	2,400
Grantham J N	2,567
Green K	1,000
Green L E	600
Grégoire Le Blais D	1,260
Grey S (2)	825
Groberman R	1,190
Guay L	10,747
Guimond C (2)	2,516
Guimond P (2)	8,742
Gushulak B	9,961
Gushuliak R D	2,619
Guy H W	3,441
Hack R H L	630
Hahn P L K	1,450
Haines R T	1,455
Halawa R A	9,793
Hall C O (2)	8,707
Hamel J P	2,619
Hamilton P R	1,198
Hancock P	710
Hancock P J A (4)	5,621
Hancox J	613
Hanssen B D	878
Hardinge D	10,498
Harkness R M	3,762
Harkness R M (2)	5,726
Harman J J	3,600
Harquail G A	925
Hart R H (2)	4,502
Hastings R	2,337
Hausser A	3,200
Hawley W J (2)	5,840
Hébert E	959
Hendrick M A (2)	4,131
Henkee K B	3,433
Henley G	2,119
Henry D	4,100
Henry J	1,301
Henry J E (3)	6,619
Henry J P O	4,170
Hentschel K G J (2)	3,471
Herman B	2,619
Herringer R W	12,106
Hesse S	2,749
Heuchan A	16,500
Hewlett J K	1,900
Hinson S (3)	4,650
Hladik M J	1,875
Hogg D R	3,431
Holbrook D	4,000
Holbrook D J (3)	12,655
Holdham J (2)	2,375
Holt J A	1,830
Howard R M (3)	3,700
Hradecky S S	2,340
Huard A (2)	13,819
Huard H	10,837
Hubert J P	9,576
Hubert-Rouleau J F (2)	1,200
Hughes M J	700
Hurst J P	2,352
Hurst J R	695
Hutchings D B	3,060
Hutchinson R D	6,840
Huxley D G W	1,498
Hyndman R O	766
Iddy L	548
Ishiguro S	1,726
Iznasni M	1,100
Jackson C	1,726
Jaglowitz P	1,400
James L	14,053
Janisch M A (2)	6,704

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Jarp D K	935
Jaworsky J M	4,363
Jeffery J	1,400
Jodoin R	2,579
Johnson A M B	2,610
Johnson M	1,591
Johnston K G	879
Joly M (2)	4,282
Jones G C	650
Jurkovich A	5,614
Jurschewsky S H (3)	9,704
Kam M	1,356
Kane D	610
Karsgaard D A (2)	4,695
Keithland D	1,726
Keithlin D L	3,451
Kennedy K B	2,267
Kern J H	6,322
Khan A W	562
Khokhar J A	1,052
Kingate D	2,700
Kirby M N	2,550
Kirch J	2,619
Klein A B	2,619
Kleniewski J (2)	11,391
Klosch M	1,400
Koenig E H	1,613
Korn H G	500
Kramer J	684
Kroll H G	715
Laberge J L (2)	4,437
Lachance P	4,003
Ladouceur R J	2,619
Laine J M	3,750
Lallemand M R L (2)	4,950
Lalonde D (2)	3,898
Lamonde J (3)	9,922
Lamonde J	4,000
Langevin J A (2)	4,725
Langille G W (2)	6,451
Langlois R	1,835
Langstaff E M	3,416
Laoleeeyanurak S	5,000
Lapointe C J	2,619
Lapointe P	2,600
Lapointe R E (2)	3,575
Laporte A R	2,619
Larkin J E (3)	4,166
Laroche N M (3)	5,557
Larocque N	500
Larocque N M (5)	7,638
Larose L	2,600
Laverdure C	1,726
Lavertue G	1,644
Lavoie S A (2)	4,096
Lawrie P (2)	4,502
Leach J D	1,726
Leclerc M E	592
Leclerc R	2,619
Lederman L D (3)	2,755
Ledoux R J G	2,688
Leduc A A (2)	4,988
Lefebvre L	8,000
Legarde R J	2,682
Legault J M (2)	3,452
Léger L L	3,253
Lelduc R	2,619
Lemay Y	1,001
Lemieux G	1,680
Lepage G	550
Lepage M	1,000
Lepage M F	3,500
Lépine J R	1,480
Lesage J M	1,726

Name	Amount
	$
Lesk P J	2,000
Lever A N	2,498
Levesque L (3)	7,714
Levesque N	500
Levesque Y A	606
Licari W G (2)	20,638
Lindsay N D	11,940
Lobsinger J P	714
Lofthouse M	1,726
Logie R R M (3)	6,265
Lonergan T P J	2,871
Lord W L (3)	16,688
Lorin J C	3,103
Lotayef K	1,100
Lovett J R	888
Low G	642
Luchhead I	4,000
Luton G E	618
Lynch J O	2,619
Mabley B	1,649
Mabuza E	1,500
Macarthur J P	2,571
Macdonnell N C	1,905
Mace M T (2)	4,838
Macgregor B	550
Machaya A	632
Macinnis J R	3,578
Mack L R	2,882
Mackenzie M	2,175
Mackinnon K W	1,000
Maclean A L	6,074
Maclean R S	1,428
Macleod D I	11,129
Macmillan C	1,238
Macmillan S	575
Mailhot R J	7,800
Makin J A (3)	11,416
Malek F (2)	16,430
Malone J	1,726
Mank R B	5,030
Mann D V (2)	6,626
Marchand S M C	3,026
Marcoux P	2,118
Marion P	1,791
Marko V	1,726
Marks D	2,369
Marr T D (3)	7,699
Martel A L	3,807
Martel P H (2)	9,006
Martens D	1,583
Martens F D	3,581
Martin G	1,195
Martin M	2,619
Martin M P	1,800
Martineau C	1,080
Mathieu G	1,726
Maurice F	4,000
McAdam B C (2)	7,043
McAlpine R A	4,285
McDonald D G (2)	12,151
McEachern J F	1,317
McEachern W E	3,510
McEwen W G	2,005
McGovern M A	2,267
McKechnie M J	2,619
McKeown L	5,833
McKnight J	4,707
McLellan D J	10,945
McLennan D	2,925
McLennan D P (3)	10,374
McMaster D A	4,857
McMillan T	837
McMillan T M (2)	1,800
McNab K	12,153

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
McNiven A E	2,619
McRae R D	950
Meadows J A	1,125
Meadows M R (2)	10,500
Meagher T M	6,196
Meier-Villa I	2,200
Menezes-Dufresne D (2)	6,145
Merner R D (2)	6,819
Meyers L	1,400
Milic A	8,033
Millar S	524
Miller B R	1,470
Miller G A	2,619
Minz A H (2)	4,463
Moeser H J (4)	6,710
Moffatt D	2,485
Molloy M J (2)	6,619
Monro R K	4,682
Monroe L P	6,866
Montcalm G (2)	5,902
Moore H	1,192
Moreau A M	3,422
Moreau S	2,046
Morgan N E	1,000
Morin R	504
Morissette J R (2)	2,036
Morris B	1,726
Morrison G	5,335
Morrison J A	1,800
Morrow D C	704
Mosser M	4,000
Mosser M I (2)	3,327
Munro I R S (3)	11,375
Mustakas K (2)	6,096
Myatt D G (2)	8,122
Myhal W A	5,723
Nabb V J	3,800
Nadeau J P	3,285
Nankivell J	3,125
National Westminster Bank (2)	1,301
Neelin W D	2,619
Neidy S (2)	4,505
Nicoloff O	1,489
Noble R B (2)	4,071
Norbert & Gibson	800
Norris T A (9)	15,976
Norwood J	1,139
Novak M G M	1,570
Noyes Roberts R (3)	3,011
Noyes Roberts R H	3,158
Nyati E	500
Nykiforuk G	2,061
Ohlsen G (2)	3,897
Ohlsen G (2)	8,277
Ohlsen G L (2)	5,683
Oikawa S	2,281
Olohan M T	1,300
Olson K J	1,820
Oneill B H	2,619
Oppertshauser M A (4)	5,534
Orr R (2)	14,815
Osler J L	1,726
Ouimet L	3,001
Page A	600
Painchaud P	3,605
Palmer L	992
Paquet G (3)	59,999
Paquet G E L	2,058
Paquet J P (3)	5,875
Paradine P (2)	8,641
Parent Major D	935
Parisien A A (2)	2,091
Park J S	3,983

Name	Amount
	$
Parker A E (2)	4,377
Parsons G	1,726
Paterna N	1,817
Patterson R	8,597
Peippo D J	2,900
Pelletier R	3,663
Peltier M (2)	4,333
Perrault M E	3,452
Perreault M J	1,607
Perrier F	2,619
Perrin J E	1,600
Perron A C	1,194
Pham T B M	1,907
Piatelli M J	750
Picard M J	954
Piché Y J M (2)	4,878
Pichette M M (4)	7,601
Pichette P	1,674
Pigott P J	949
Pinnington P	1,319
Pitfield B (2)	3,105
Platt G L	926
Plenzia J	1,291
Plunkett D	5,704
Poetschke R W	1,176
Poirier L	710
Porter R	800
Poulin J A	9,604
Pound W H (3)	7,873
Pregel A Y	1,352
Preston B	1,400
Prinsen J	5,726
Proulx L	1,726
Puddester R P	2,523
Pudifin R C (2)	4,263
Quinn T	705
Rabbie W	1,726
Rahman S S	638
Rankine I	1,400
Rayburn A F	2,600
Rayfield S	2,996
Régimbald R	1,110
Reid G	666
Reid M J (2)	3,701
Ricard A	2,603
Rice B C	5,804
Rice E H J	3,263
Richer A (2)	1,710
Rickman H	6,254
Rivard G	5,169
Rivington D J	2,010
Robard G	1,446
Roberts A	3,705
Roberts J	500
Roberts W J	2,619
Robertson A W	587
Robichaud G M	3,500
Robillard A (2)	5,022
Robinson N A	7,588
Robinson W R (2)	8,519
Romano R E	660
Rompkey B	800
Rondeau D	1,782
Roozendaal S T	2,686
Rose A C (2)	508
Rose D	3,649
Rosebrugh J L (2)	4,800
Ross C W (2)	2,344
Rossetti D	4,420
Ruso D	4,394
Ryan M	500
Salesse G E	1,206
Sanderson D	7,590
Sapardanis C A	3,450

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Satchell T J J	604
Saunders P Y	696
Savard R J (4)	11,215
Sawyer N	500
Scott G	3,181
Scott Hankey N	2,619
Scott J P (2)	5,447
Scown D	1,726
Scown D R	3,364
Scriven G	1,800
Sealy L D T	4,307
Serpa M C	2,200
Shaw C	3,452
Shaw C M	7,144
Shaw-Wood R G	3,053
Sheardown J V	2,933
Shearer N J	1,000
Shepherd M	2,150
Shepherd-Legault M S	2,140
Sheward L M	2,619
Shindler D	5,726
Shisko A	3,060
Shudo K	2,043
Siddall J	5,806
Sigurdson K	3,452
Silva R	1,800
Smith J F (2)	15,026
Smith K	1,726
Smith K C	1,726
Smith S A (3)	4,340
Smith V (2)	2,600
Spears W E (3)	6,840
Speers R	5,476
Speller B	1,589
Spénard J E G	660
Spence G	1,278
Springgay B W	3,291
Stapleton D	2,000
Stephens D M	2,619
Stephens H L	2,743
Sterling S H (3)	7,106
Stevens H A	2,672
Stevens R P (2)	4,088
Stiebrova E	2,199
Stubbert R W (3)	6,131
St-Clair D W	1,550
Sukhder H	1,772
Sukhder H	532
Sullivan T C P	5,173
Suria J	5,334
Sutherland G A (5)	6,410
Szaton J J (2)	4,119
Szentirmai R K	2,480
Tass T A	995
Taylor G L (2)	2,607
Taylor J	1,726
Tellier L	600
Temple M C	4,693
Tennial G	4,000
Tennian G (4)	7,123
Tetu M	598
Theault A	2,619
Théberge P A	2,670
Thompson D F	2,619
Tierney T J	500
Tilsley R J N	1,030
Tobin B	1,000
Tonner T	1,400
Touzel J M	831
Tremblay D	4,023
Tremblay G E	2,619
Trépanier M J	1,000
Tully M R	1,520
Turner A (4)	8,221
Turner L J	1,977
Tuzo F	3,275
Ulrich M G	2,619
Unzueta R	850
Vaillancourt L	5,206
Valentine B J	3,100
Valentine G	1,726
Valentine G D	500
Vandenhoff M	1,661
Vanderloo R (2)	2,584
Vandermeer W	500
Vankoughnett M A	1,400
Veilleux J	2,000
Vermeirre D	1,484
Verner E	2,937
Vernon Jackson H	1,169
Vernon J H	4,632
Vézina F J L (3)	7,736
Vidricaire M	5,180
Vikova R	840
Villeneuve L	2,847
Viner D G (5)	21,729
Viveash D	3,491
Voisin D R (2)	7,401
Volkoff A	1,419
Voyer C	2,619
Wade S	2,200
Wade S A	1,346
Wade S E	1,500
Wadsworth M	3,452
Walker D	900
Walker P F	6,154
Wallace S (2)	5,919
Wang E C	1,200
Wardle D A (4)	10,394
Washbrook D A	2,947
Watson B K	1,611
Watson K R	2,137
Waugh R N	2,619
Weber G H	5,726
Wells H	1,643
Wellsbury W S (2)	3,028
Welshman B	828
Werstine P	1,400
Whalen M P	1,900
Whelton C A (3)	5,271
Wilson G J	2,619
Winfield D J S (3)	2,537
Wong A	3,285
Wong W C B (2)	4,786
Wood G W (3)	11,522
Wood I F	1,726
Woodhouse R	3,128
Wright R	2,703
Wynne D E	1,844
Yearwood T	1,800
Yetman E M (3)	18,757
Young B R	7,199
Young P D (2)	3,300
Zawisza J M A	4,637
Ziaka P (2)	5,867
Ziegel W	1,400
Advances under $500 (146)	45,303
	2,867,734
Canadian International Development Agency	
Anderson R G	1,005
Barchechat G	1,249
Baser H	604
Beadle R	911
Beaudry-Somcynski M	850
Bellemare F	1,040
Bjorklund D	2,150
Bouchard G A	1,179

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Bourbonnière L	1,535
Bowes C	1,018
Breiner L	3,580
Briand D	4,283
Broadbent E	3,000
Brown B	2,980
Bugatsch R	1,990
Campbell J	2,970
Cayer M	1,785
Chauvet G	2,308
Couture R	1,179
Cram K	2,167
Custeau M	597
Demers L	854
Edwards D	3,214
Florida P	2,000
Giroux H	1,090
Giroux P	3,650
Girvan M	4,680
Gosselin A	2,800
Goulet J	2,740
Grandbois A	2,517
Grenier D	5,988
Hamel R	2,250
Hoffman P	1,310
Hunt P	1,000
Huddleston P	1,046
Jacquart A	926
Johnston D	1,303
Kenny G	647
Koch F	1,931
Krukowski P	2,006
Kuhns J	1,180
Lake E	914
Lapointe C	1,234
Larouche D	3,000
Lauzier J-C	1,904
Leblanc M	2,250
Leblanc N	1,100
Léger R	4,152
Leguerrier A	2,365
Lepage M	1,046
Lessard G L	1,460
Lessard M	835
Louli E	1,308
MacGillivray I	3,000
Masse M	2,231
Mault F	643
McAskie C	598
McMaster C	1,600
Montcalm G	1,006
Moreau S	7,832
Morgan P	4,323
Obomsawin R	627
Perinbam L	1,381
Pim R	3,686
Portelance R	750
Potvin A	1,994
Racicot E	1,648
Redekop W	2,953
Rolston W	3,326
Rose R	2,565
Rousseau D	3,997
Saper A	1,046
Schubert P	1,260
Sinclair J	2,001
Snider P	3,118
Touzel J-M	1,931
Valentine K	6,156
Villeneuve G	1,479
Wetherop D	4,000
Wisehart L	1,223

Name	Amount
	$
Advances under $500 (60)	8,534
	177,988
	3,045,722
FINANCE	
Department	
Askari M (2)	700
Bernes T	3,500
Blashill J	500
Buchanan L	2,000
Douglas P (3)	3,400
Doyon M	714
Fieldhouse J (2)	600
Grant G W (2)	3,150
Salembier G (2)	541
Smiley M	1,500
Todd O	1,000
Volpon T	1,000
Advances under $500 (23)	2,390
	20,995
Office of the Superintendent of Financial Institutions	
Advances under $500 (4)	*367*
Privatization and Regulatory Affairs	
Campbell A (2)	1,117
Advances under $500 (4)	750
	1,867
	23,229
FISHERIES AND OCEANS	
Department	
Ackerman B	721
Badcock G	600
Bennett J	1,765
Clark D	1,500
Coultfish S	738
Desgagnes M	639
Ennis G	600
Hillier K	1,000
Mercer M	800
Murphy A	1,000
Rath R	600
Sampson C	500
Samson D	800
Savard G	1,927
Smith L	1,000
Street D	1,500
Topham D R	699
Wall A	598
Warren W	800
Whalen R	1,000
Zealand G	725
Advances under $500 (72)	23,053
	42,565
FORESTRY	
Haavisto F	600
Millikin R	500
Roden D	900
Advances under $500 (7)	1,327
	3,327
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Ahenakew R	3,475
Akimaw D	1,943
Beardy E	1,266

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Beardy L	500
Cochrane J	918
Cornelius D	750
Doyle R	650
Gates F	2,391
Hesketh I	5,224
Jenness C	1,500
Johnston R	1,049
Knott K	600
Mahoney W	538
Montour W	2,614
Morreseau P	680
Murhpy J	580
Pashkoski E	2,444
Pashkoski M	1,277
Paul D	1,818
Pike K	1,020
Raslack A	663
Robinson L	515
Small S	600
Smith D	1,020
Smith J	737
Suite S	710
Sutherland P	2,000
Taylor J P	874
Turcotte R	1,948
Wade W	1,000
Wiebe M	600
Wiseman P	600
Advances under $500 (79)	10,675
	53,179
INDUSTRY, SCIENCE AND TECHNOLOGY	
Department	
Aisiable C	1,561
Bacon D	2,700
Barrett BC	1,780
Burianyk Z	650
Cameron D	9,000
Caston D	500
Charette L	1,400
Clenenning D	805
Collett W J	800
Courchene D	500
Fields G	500
Gauthier A	4,199
Hawkins RL	1,606
Lockhart J	500
Mak K	500
Rakhra A	2,800
Roerts W J	500
Advances under $500 (49)	10,001
	40,302
Canadian Space Agency	
Soucy Y	1,590
Advances under $500 (2)	139
	1,729
National Research Council of Canada	
MacLean S	587
Smith I	528
Advances under $500 (31)	3,465
	4,580
Statistics Canada	
Advance under $500 (1)	*300*
	46,911

Name	Amount
	$
JUSTICE	
Department	
Avison D J	13,860
Beauregard C	900
Bloom I S	983
Chambers L P	7,500
Duffy M (2)	21,592
Evans R L	703
Fradkin A	500
Gervais M	750
Haynes C	500
Hobson W J A (2)	1,000
Johnson P E	3,300
Joyce T	500
Lauzon G	955
Low D M	1,251
Perrier A	570
Piragoff D	700
Reynolds G (2)	4,749
Stuart A	900
Advances under $500 (47)	19,440
	80,653
Canadian Human Rights Commission	
Advances under $500 (2)	*113*
Commissioner for Federal Judicial Affairs	
Allan M	1,000
Barry L	2,707
Beauregard M	2,200
Belleville M	3,000
Bienvenue J	6,000
Bisaillon I	2,400
Boland J	2,500
Boissonneault R	2,500
Bracco J	3,500
Brossard A	1,000
Carruthers D	2,300
Catzman M	2,909
Chipman D	4,000
Christie D	1,800
Chrumka P	2,300
Cliche V	3,000
Coleman B	2,200
Corbett M	550
Deschênes A	2,000
DeGraves W	7,966
Deslongchamps A	2,500
Diamond R	1,200
Esson W	7,000
FitzGerald P	2,000
Fleury J	2,200
Frenette O	3,000
Gerein W	2,000
Gervais P	3,000
Goodridge N	3,000
Greenberg B	3,000
Halperin I	3,000
Hickman T	4,224
Hamilton H	2,000
Hilton International	10,000
Hope J	2,200
Hotel Montagnais	5,000
Houston E	500
Huband C	4,000
Jourdain R	2,000
Keenan H	1,400
Kozak L	3,000
Kurisco S	1,600
Lander C	2,305

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Landry L-P	1,500
Larlee M	750
Lemieux L	2,500
Lomas M	2,000
Lovekin E	2,500
Lysyk K	2,500
MacDonald D	2,900
MacDonald K	1,128
Macdonell A	3,117
Maddison H	5,000
Mahoney J	2,481
Mahoney P	2,081
Marshall W	1,600
McEachern A	5,000
McMorran A	3,280
McRae N	2,500
McWilliam D	850
Medhurst D	12,886
Melançon V	4,000
Meyer P	2,500
Montgomery H	5,000
Moore G	4,000
Morse P	3,000
Moshansky V	15,453
Nathanson H	5,000
Noble G	2,000
Nolin J	4,500
Noonan M	2,500
O'Byme M	2,500
O'Leary W	1,700
O'Regan S	2,500
Paul R	5,000
Perras P	4,702
Piché G	2,500
Poitras L	2,835
Poulin F	1,500
Power P	1,850
Prowse J	3,000
Queen's Landing	11,000
Rice R	1,800
Richard K	6,000
Riopel J G	5,000
Rouleau G	2,500
Santerre L	950
Savoie R	2,850
Schwartz S	2,500
Seaton P	2,000
Sirois J	2,300
Smith V	2,000
Spencer J	1,900
Steinberg H	3,000
Stortini R	2,700
St. Jean M	500
Taggart J	515
Taliano D	2,700
Tourigny C	1,700
Trudel C	3,000
Turnbull J	808
Vaillancourt J	2,000
Wachowich A	1,684
Waite J	2,000
Wallace W	1,900
Walsh G	2,750
Wetmore D	4,500
Wimmer C	1,700
Yates G	2,500
Advances under $500 (6)	1,052
	332,383
Federal Court of Canada	
Advance under $500 (1)	*100*
Law Reform Commission of Canada	
Cohen S	800
Duncan L	545
Murray-Rankin T	1,030
Advances under $500 (9)	2,122
	4,497
Tax Court of Canada	
Allan R	1,500
Dubienski I	3,200
Rowe D	3,200
Advance under $500 (1)	450
	8,350
	426,096
LABOUR	
Department	
Lascelles M	500
Tremblay M	700
Advances under $500 (30)	6,236
	7,436
NATIONAL HEALTH AND WELFARE	
Department	
Allen R J	1,000
Berthier J	500
Denis C	1,035
Frost G	734
Gregory A	550
Haynes E	500
Haynes E	978
Jerusalem C (2)	750
Kuhn D	993
Lewis N (3)	1,622
MacCallum P	800
Mayers A	700
McKinder S	620
Pennylegion P	1,500
Peterson Y	600
Porter K (2)	7,367
Pulido O	535
Smith W (2)	900
Stuart C	1,200
Advances under $500 (148)	20,689
	43,573
NATIONAL REVENUE	
Customs and Excise	
Christopher Z	750
Dellutis P	500
Dunphy S	513
Gemmell J	500
Gerstl S	2,000
Giorgio A	500
Hotchkiss D	1,200
Jandejsek V	500
Showers W	750
Tam F	750
Trafford R	500
Advances under $500 (27)	6,282
	14,745
Taxation	
Agopsowicz D	580
Allen W	550
Andre Carrier Excavation	700
Antoneshyn S	2,300
Arsenault D	700
Barrett P	650
Barton K	550

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Bayney K	521
Bélanger J	1,920
Bennett M L	2,800
Bilodeau J F (2)	1,400
Boiselle P	700
Boissonneault Y	500
Brough D	15,260
Brown C	600
Burchell R	1,000
Burdick F	1,000
Bussière D	525
Canada Inc 121204	700
Care P (2)	1,200
Chaput C	1,105
Chason E	700
Cosman L	600
Cushnie W	1,060
Demschinsky S	520
Desaulnier N	1,099
Desjardins S	583
Desmeules S	1,400
Doucet J	630
Duplessis B	550
Eadie B	630
Elnahdy M	700
Fast B	1,550
Favreau M	700
Foisy J P	1,000
Forward O	500
Gakman S	500
Giles D	1,160
Gravel C W	1,700
Grenier G (2)	10,894
Grohn J	825
Hale T	500
Harrison J	750
Hickey U	615
Hicks J	550
Hudon M	565
Hui A	550
Hyde M	600
Janes S L	1,200
Jeacques J	700
Jeanne D'Arc R	550
Jolicoeur M	959
Joncas C	700
Joslin L	1,335
Juneau R	700
Keays G	550
Kelly R J	747
Killarney Lodge	500
Kinpton D	700
Kirby J	500
Kirkpatrick R	500
Klutz E	1,000
Koliver & Kavod Const. Ltee	700
Koreman G	500
Lagacé B	700
Lalonde P	700
Landry Y	600
Lane J	1,308
Lanthier R E	680
Lavoie A	700
LeBlanc C	550
Leblanc D	1,500
Leblanc W P	566
Lee S	580
Lefrançcois J M	700
Levac M	985
Lilly C	507
Lindquist D M	949
Lynch F	1,400
Lynch L	500

Name	Amount
	$
Madalvee R	1,075
Mattie D	1,000
McCarthy B	550
McCaughin B	570
McGahey C R	600
McLaughlin G	1,178
McLeod R	550
McPherson D	710
Minci A M	700
Minci G	700
Minister of Finance Prov of B C (72)	23,880
Ministre du Québec (2)	1,200
Mlynarczyk R	1,000
Mohmed S	700
Monk D	965
Morrison M	1,200
Morrissette M	1,240
Mounif E (2)	600
Mulcany J	1,162
Noser D	1,000
Ogley T	600
Oliverio J	700
Osborne P	840
Palmquist D	650
Philion G	1,340
Piazza J	900
Potvin G	1,150
Prendergast N	500
Quessy D	700
Rainford F	600
Redden T	1,844
Regan C	1,066
Rheindorf A	900
Roger J	1,000
Ross E	550
Rousseau J C	816
Roy G	500
Schulz H	1,111
Senecal D	4,000
Senecal H	700
Shérif de Beauce	700
Shérif de Chicoutimi (3)	2,100
Shérif de Frontenac	700
Shérif de Gaspé (3)	2,100
Shérif de Hull (6)	3,600
Shérif de Joliette (3)	2,100
Shérif de Labelle	700
Shérif de Laval	700
Shérif de Montréal (5)	3,500
Shérif de Québec (6)	3,700
Shérif de St-François	700
Shérif de St-Hyacinthe	700
Shérif de Terrebonne (5)	3,500
Shérif d'Abitibi	700
Sheriff of Algoma (2)	950
Sheriff of Essex (3)	2,500
Sheriff of Grey	700
Sheriff of Halton	5,000
Sheriff of Huron (2)	510
Sheriff of Lambton (2)	800
Sheriff of Middlesex	600
Sheriff of Muskoka	1,000
Sheriff of Ottawa-Carleton (2)	1,400
Sheriff of Peel (5)	23,509
Sheriff of Saskatoon	500
Sheriff of Sudbury	500
Sheriff of Waterloo	1,000
Sheriff of Wellington	1,000
Sheriff of York (14)	14,502
Siconolfi-Furfaro K	500
Simpson G	502
Sine N	700
Skretkowiez M (2)	900

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Small B	550
Small L	600
Smith R	650
Sookhai R	526
Speers A	1,064
Stockhecke W	5,021
Tersigni M	1,259
Trahan M (2)	1,100
Treasurer of Ontario	500
Turner S M	1,200
Vasso S	700
Williamson R E	850
Wolf M	500
Wong T	1,300
Yovic C J	700
Advances under $500 (129)	34,986
	286,584
	301,329
PARLIAMENT	
The Senate	
Greene R	2,000
Advance under $500 (1)	150
	2,150
Library of Parliament	
Advance under $500 (1)	*132*
	2,282
PRIVY COUNCIL	
Department	
Chant R	2,803
Dupuis G	3,161
Hartt S	13,492
Labrie J	15,676
Laurin A	2,722
Lavoie L	792
Morgan R	1,336
Robillard L	7,632
Advances under $500 (8)	1,697
	49,311
Canadian Intergovernmental Conference Secretariat	
Advances under $500 (2)	*656*
Commissioner of Official Languages	
Advances under $500 (3)	*1,063*
	51,030
PUBLIC WORKS	
Department	
Allard B	1,026
Allen M	2,200
Bendera E	804
Boelens M	1,050
Botelho J	1,640
Brazeau F	1,500
Brideau A	2,750
Brownlee S	1,000
Butler J	552
Campbell L	2,731
Carter R	500
Clouthier G	4,000
Davison M	800
Day J	1,000
Doig L	14,000
Duncan G	2,164
Faubert L	1,200
Felthan J (2)	14,900
Foote H	850
Ford J	500
Gauvin R	1,800
Giroux R	1,000
Gravel J	3,000
Hachez G	2,700
Hall J	6,800
Huband R (5)	1,700
Hutchings B	500
Johnson J (21)	7,451
Keirstead F	852
Kouyoumdjian V	1,000
Laflèche P	500
Lowe J	787
Mah T	1,450
Margeon E	750
McLay G	2,750
McNeill A	624
Melanson R	1,023
Millet D	750
Nichols G	500
Oliver P	1,550
Parent O	2,750
Parsons G	2,000
Patterson D	500
Pollett E	600
Power W K (10)	5,653
Pumphrey S	1,700
P.W.C. (Jacquin H)	900
Rohatgi N	4,350
Russell W	500
Schneider L (7)	2,750
Schnell V	600
Shannon W	600
Sharpe R	714
Sheffar D	500
Smith H	600
Smith P	750
Steeves L	1,692
Strynadka G	1,550
Vienneau H	1,000
Wentzell R	500
Whalen D	816
Whalen P	500
Advances under $500 (117)	14,149
	138,328
SECRETARY OF STATE	
Department	
Caron M	3,750
Dandenault R (2)	3,300
Duval J R	700
Globensky P	800
Kondo M	1,773
Proulx T R	1,600
Shakov O	1,200
Takahashi J	1,907
Terrien M	1,100
Advances under $500 (4)	1,215
	17,345
Canadian Centre for Management Development	
Armstrong J	*504*

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Ministry of State (Multiculturalism and Citizenship)	
Linzey J	1,500
Advances under $500 (7)	1,550
	3,050
Public Service Commission	
Baraby G	550
Beaudoin J	550
Ethier M	500
Jutras G	550
Labrecque B	550
Leclerc R	675
Levac R	600
Little L	800
Lutz G	650
Miller D	550
Roberts R	500
Advances under $500 (37)	3,456
	9,931
Social Sciences and Humanities Research Council	
Léger M	1,500
Advance under $500 (1)	100
	1,600
	32,430
SOLICITOR GENERAL	
Department	
Bilow G	500
Blais Hon P	5,000
Boire M	500
Cadieux Hon P	3,000
Davey O	2,452
Gagnon S	500
Giroux L	500
Hayes J	500
Lloyd R	650
Normandeau A	1,750
Pinhey A	500
Poirier G	500
Robinson J	500
Schneider S	696
Stewart R	500
Advances under $500 (29)	4,389
	22,437
Correctional Service	
Boulay B	650
Chinnery M	600
Fortin-Quesnel G	500
Mageau B	700
Munro S	1,000
Rivard N (2)	850
Tabet F	950
Tzatt J	3,000
Advances under $500 (88)	16,120
	24,370
	46,807
SUPPLY AND SERVICES	
Department	
Doucette J	2,000
Glover D R	1,250
Jolicoeur G	900
Joyal-Sherhal L	500
Kelly S	500
Leblanc J	600
Macdonald L	500
Paveling J	700

Name	Amount
	$
Pitt-Stevens L	2,000
Scorsone J	750
Thornsteinson J (3)	4,885
Advances under $500 (15)	2,971
	17,556
TRANSPORT	
Department	
Acheson R	1,380
Allan M	686
Anderson G B	1,819
Appleton J	633
Arenburg D (2)	1,474
Backles S	11,000
Barbeau V	715
Beals L	565
Belard M	1,652
Béliveau R	559
Bell W	520
Benko C	515
Berry G	650
Bisson R	1,051
Bold H	522
Bonish G	533
Boyd E	800
Brown L	29,895
Bruce R W	1,100
Bryson P	1,360
Buyck B	1,215
Bygott R (2)	3,134
Calow T	1,500
Cameron D	1,048
Cameron J	1,140
Campbell D	1,347
Carroll B	2,400
Carter D	560
Casey T	525
Cloutier M	1,778
Corrie S	1,400
Czaja J	631
Demers J M	600
Desourdy D	1,800
Dimock N	720
Dixon R	1,300
Donald M	800
Donnelly P	600
Downey J	700
Drisdille Y	1,200
Drouillard G	800
Emery G	3,000
Fanning A	675
Foley L	1,000
Forrest L	793
Fraser M	1,770
Frenette R J	900
Friel E	600
Fuligno R	1,496
Gadbois A	1,000
Garvin A	1,201
Gervais C	1,100
Gillen D	2,800
Gorman T D	900
Goulden B L	800
Graham M	1,000
Grapko D	3,000
Gwen L	530
Haigh C	1,100
Haines A D	500
Hardingham V	6,200
Hardy N A	550
Harrison L E	800
Haufe M	1,108

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1990—*Continued*

Name	Amount
	$
Hawley J W	2,700
Hendrie R	560
Hobson S	1,650
Horn D	3,800
Howell A	1,215
Hughes V	1,162
Hunt B	550
Ibey R	4,357
Ivor A	649
James A B	703
Jamieson D	500
Jessa S	600
Johnson P	500
Jones E	4,744
Jones P	4,800
Karn A (3)	4,309
Kimoto D	1,000
Kittle D	500
Kovatch J	2,006
Kyle I	1,000
Lafontaine F	1,200
Lang R S	710
Langdon R	1,975
Leblanc R	3,540
Leier D	3,000
Lessard A	500
Loomis P	1,000
Lovtitt S	500
Lueder J	600
MacAulay L	3,817
Manganga J	550
Mariuz F	570
Markin D	1,321
Marsden C	600
Matthews M	715
Mcaffe M	550
McAlpine L	2,400
McCarthy M	1,700
McClure W	550
McCracken J R	1,929
McCullough C	1,000
McDowell D	1,350
McGillivray M	1,521
McGuffie G	844
Mclella P	6,750
Meikle E	1,200
Melhuish T	1,200
Mercredi C	1,041
Merritt D	810
Miller T	500
Minna T	1,500
Mo C	800
Monroe D	500
Montgomery K	640
Morash A	1,152
Murray P	1,525
Murray P	1,050
Nagy E	500
Nitsman J	576
Noodly J	500
O'Neill F	2,000
Paiement L	850
Patterson K	1,150
Perley D	3,660
Perry J-M	1,850
Phillips R (2)	2,050
Picard A	581
Piper J	1,600
Prévost M	1,309
Pynn J	658
Quail R	816
Quaye A	800
Ranger J	538
Rauhala W	1,250
Riches S	560
Riddell P	870
Roberts J	515
Robertson L	800
Rossiter H	640
Rovatti B	4,300
Roy R	3,107
Rumley D B	650
Schwarz S	1,158
Scott J W	622
Scott W	837
Seeley R	1,000
Senzilet M	600
Sherwood J	1,055
Shireff S	1,300
Sinclair R	1,235
Skromeda H (2)	5,038
Skucas P	600
Smith M	599
St Pierre G	995
Stetson J	7,500
Stevens R	3,738
Stewart D	1,050
Strang D	550
Sullivan J	900
Sullivan P	580
Sutherland H	1,847
Takahara R	669
Temple R (2)	1,450
Terris B	800
Thorne D	4,500
Tolton E	996
Torgeson D	748
Trépanier L	500
Tripp R	700
Trischuk T (2)	1,900
Turner D	525
VanDenBrink P	500
VanEveringen A	700
Wall A	5,753
Way J	583
Wiens A	589
Wilkes N M	500
Willet G	681
Wilson D	1,150
Woloshyn W	550
Woods A	1,174
Workman P M	640
Woytanich R	2,850
Yeadon A	16,444
Yeadon A J	1,900
Young G	500
Young N	1,758
Advances under $500 (385)	69,085
	385,344
Canadian Aviation Safety Board	
Abbott D	600
Ablitt P	550
Allinson A	600
Bears R M	500
Bickford R	550
Borden D	600
Connor B	500
Cooke G	500
De Niverville P	550
Dupont G	550
Fidler H C	500
Gerden V	500
Heath G	600

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1990—*Concluded*

Name	Amount
	$
Hill H	500
Kemp W R	600
Kosmider K	550
Lemire S	500
Lung D	550
Maltais R	500
McFarland S	600
Newcombe R	550
Owen D	500
Pert W	500
Ross C M	500
St. Denis E	1,800
Storey T	550
Stratton B K	500
Ulrich L	600
Vance L E	500
Veevers J	550
Vitt R	500
Advances under $500 (31)	9,825
	27,775
National Transportation Agency	
Balzamo M	500
Advances under $500 (2)	286
	786
	413,905
TREASURY BOARD	
Secretariat	
Braundry M	689
Brown D	1,500
Carpenter R (4)	1,050
Harrop M	1,800
Hogan G (4)	5,350
Keay J	4,320
Latreille A	1,000
Pristanski B	500
Sims J	600
Advances under $500 (9)	621
	17,430
VETERANS AFFAIRS	
Department	
Boudeau L	1,368
Corcoran N	1,200
French M	600
Scott P (3)	2,100
Steele G (3)	700
Valiquette C	2,155
Advances under $500 (22)	3,515
	11,638
Grand total	5,363,947

Losses of money

Note: this information is required by Section 79 of the Financial Administration Act.

Losses of revenue due to fraud or willful misrepresentation in 1989-90

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
NATIONAL REVENUE					
Customs and Excise					
Losses of revenue as a result of fraud or willful misrepresentation on the part of the public (revenue evaded through Customs)	Various	5,580,368		5,580,368	
Losses of revenue due to fraud or willful misrepresentation when filing federal sales tax returns	6	2,468,331	746,000	1,722,331	
Taxation					
Prosecution actions—Losses of $83,346,220	631 (1)				
Failure to file income tax returns—Losses of $1,007,428	193 (1)				
	830	8,048,699	746,000	7,302,699	

(1) Systems presently in existence cannot provide information with respect to amounts recovered or to be recovered.

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1989-90

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Theft of petty cash at Farm Debt Review Board Office in Regina	5	100		100	
Theft of petty cash at Research Center in Ottawa	5	96		96	
Theft of petty cash at Winnipeg National Grains Bureau Office	20	66		66	
Unauthorized use of GTA access codes	5	1,917			1,917
False claims for grants and contributions	30	172,551	57,489		115,062
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
False or fraudulent claims for grants and contributions (3 cases)	5	(1)			
COMMUNICATIONS					
Department					
Theft of petty cash at Winnipeg Regional Office	1	85		85	
National Film Board					
Theft of petty cash at Headquarters, mailroom	65	149		149	
National Museums of Canada					
Cashier shortages:					
National Museum of Science and Technology, total gross shortages $2,350; total gross overages $1,163	75	1,187		1,187	
Canadian Museum of Civilization, net cash shortages	75	10,599		10,599	
CONSUMER AND CORPORATE AFFAIRS					
Department					
Theft of petty cash at the Edmonton District Office	1	214	214		
Theft of petty cash at the Pacific Regional Office	1	306		306	
Theft of petty cash at the Montreal District Office	1	233		233	
Fraudulent travel claims	1	106	106		
EMPLOYMENT AND IMMIGRATION					
Department/Commission					
Theft of petty cash at Darmouth CEC	5	50		50	
Theft of social insurance fee at Darmouth CEC	5	10		10	
Theft of petty cash at Quebec/Portneuf CEC	5	269		269	
Theft of petty cash at St-Jerome CEC	5	67		67	
Theft of petty cash and cash at Quebec/Charlesbourg CEC	5	260		260	
Theft of petty cash and cash at Quebec CEC	5	74		74	
Theft of petty cash at Montmorency CEC	5	60		60	
Theft of petty cash at CSSQ/Quebec	5	43		43	
Theft of petty cash at DDE/Quebec	5	13		13	
Theft of petty cash at Quebec CEC	5	14		14	
Theft of petty cash at Dorval CIC	15	136		136	
Falsification of documents to permit a third party to receive unemployment insurance benefits, Quebec region	10	17,500		17,500	
Theft of petty cash at CEC West Broadway, BC region	5	270		270	
Theft of petty cash at CEC West Broadway, BC region	5	159		159	
Theft of receipts at CEC West Broadway, BC region	5	110		110	
Theft of petty cash at CEC West Broadway, BC region	5	259		259	
Theft of receipts at CEC West Broadway, BC region	5	20		20	
Cashier shortage CIC Kelowna, BC region	15	50		50	
Cashier shortage CIC Vancouver International Airport	15	24		24	
Cashier shortage Regional Office, BC region	5	50		50	
Unemployment insurance benefits obtained by fraud	1	111,546,305	50,596,499		60,949,806
Theft of petty cash at CEC Equaluit Alberta region	5	46		46	

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1989-90—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Loss of cash overpayment, Alberta region	5	30	30		
Cash float shortage, Alberta region	15	100	100		
Theft of petty cash, CIC Woodstock Ontario region	5	63		63	
Theft of social insurance fees, CIC Woodstock Ontario region	5	30		30	
Shortage in cash register, CIC Toronto West Ontario region	15	20		20	
Immigration cost recovery fees, CIC Toronto North	15	20		20	
Immigration cost recovery fees, CIC Windsor	15	50		50	
Theft of blank postal money order, Hull, Quebec	25	200	200		
Advisory Council on the Status of Women					
Loss of petty cash	60	177		177	
Loss of petty cash	60	33		33	
Immigration and Refugee Board of Canada					
Theft of petty cash	30	39		39	
ENVIRONMENT					
Department					
Defrauding the government by using a purchase order to buy material for personal use	20	263	263		
Office of South Moresby Parks broken into. Theft of petty cash fund	20	500		500	
EXTERNAL AFFAIRS					
Department					
False and fraudulent claims, currently under investigation	1	(2)	80,122	(2)	(2)
Missing cash receipts from Missions Abroad		198,974	67,321	9,343	122,310
FISHERIES AND OCEANS					
Department					
Theft of petty cash on Denis Riverin ship	1	792		792	
Theft of petty cash at a sub-district office, British Columbia	1	117		117	
Theft of petty cash at a sub-district office, British Columbia	1	150		150	
Cashier shortages: total gross shortage $30	1	30		30	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Education assistance fraudulently obtained by submitting forged document, Atlantic region	15	12,000		7,200	4,800
Falsified documentation on receipt of appliances, Saskatchewan region	15	1,898		1,898	
Loss of treaty annuity, Alberta region		130		130	
Falsification of information by recipients to collect social assistance from two agencies, Alberta region	15	30,960		30,960	
Falsification of information by recipient to collect social assistance while collecting unemployment insurance benefits, Alberta region	15	4,740		4,740	
Theft of petty cash, British Columbia region		140		140	
Non-repayment of travel advance, British Columbia region	5	500		500	
Theft of petty cash, Northwest Territories region	30	20	20		
Theft of receipts, Northwest Territories region	30	100	100		

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1989-90—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
INDUSTRY, SCIENCE AND TECHNOLOGY					
Department					
Theft of taxi chits		444		444	
False or fraudulent claims for contributions		60,897		35,897	25,000(3)
False or fraudulent claims for Small Business Loans Guarantees		125,350		125,350	
JUSTICE					
Federal Court of Canada					
Theft of petty cash	25	13		13	
LABOUR					
Department					
Theft of petty cash at Vancouver Waterfront Task Force Office	1	41		41	
Theft of petty cash at Edmonton Office	1	5		5	
NATIONAL DEFENCE					
Department					
Fraudulent travel allowance, CFB Edmonton		400	400		
Theft of standing advance, CFB Shearwater (2 cases)	1	517		517	
Theft of standing advance, CFP Lahr	1	5,165		5,165	
Encashment of DND paid airline tickets, CDLS Washington		3,664	3,664		
Misappropriation of public funds, CFB Petawawa		4,000	4,000		
Fraudulent moving claim, CFB Kingston		100	100		
Theft of revenue stolen along with members vehicle, BFC Montreal		109			109
Fraudulent moving claim, CFB Cornwallis		4,015	4,015		
Theft of money, BFC Valcartier		250			250
Misappropriation of employee deductions, NADEFCOL Rome Italy		15,500			15,500
Theft of money, NRHQ Yellowknife		245			245
Discrepancy in money held for group travel, CFB Kingston		800			800
Loss of claim or cash voucher, BFC Valcartier		449			449
Loss of claim or cash voucher, BFC Valcartier		99			99
Loss of claim or cash voucher, CFB Toronto		920			920
Loss of claim or cash voucher, CFB Shilo		170			170
Clerical error or loss of cash voucher, BFC Montreal		20			20
Cashier shortages: total $4,300. Cause of shortage could not be determined. The possibility of human error, clerical error or lost voucher exists					
CFB Bagotville (2 cases)	1	851		851	
CFS Barrington	1	100		100	
CFB Cold Lake	1	8		8	
CFB Cornwallis	1	50		50	
CFB Edmonton	1	100		100	
CFB Esquimalt	1	100		100	
CFB Gagetown	1	100		100	
CFB Kingston (2 cases)	1	307		307	
CFB Lahr (3 cases)	1	340		340	
CFB London	1	10		10	
BFC Montreal	1	173		173	
CFB Moose Jaw	1	50		50	
CFA Moscow	1	1,189		1,189	
NDHQ/AU (2 cases)	1	60		60	
CFB Petawawa	1	100		100	
HMCS Saskatchewan	1	121		121	
CFB Shearwater	1	50		50	

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1989-90—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CFB Toronto	1	20		20	
BFC Valcartier	1	48		48	
BFC Wainwright (5 cases)	1	435		435	
CFB Winnipeg	1	88		88	
NATIONAL HEALTH AND WELFARE					
Department					
Fraudulent claims for benefits					
Family Allowance	Statutory	105,198	10,205	130	94,863
Old Age Security	Statutory	745,061	19,463		725,598
Canada Pension Plan	Statutory	204,857	1,640		203,217
Theft of patients' money at Percy Moore Hospital	25	260		260	
Theft of patients' money at Whitehorse General Hospital	25	45		45	
NATIONAL REVENUE					
Customs and Excise					
Theft of revenue receipts					
Atlantic region	1	26	26		
Hamilton region	1	151		151	
Montreal region	1	2,014		2,014	
Quebec region	1	56		56	
London region	1	183		183	
Loss of cash float and revenue, Pacific region	1	200		200	
Negligence in revenue collections, Winnipeg region	1	71	71		
Abuse of telephone services, Ottawa HQ	1	7,686	804		6,882
Fraudulent use of taxi receipts, Montreal region	1	125	125		
Fraudulent sick leave certificates, Hamilton region	1	3,859			3,859
Fraudulent application of military leave, Pacific region	1	12,329			12,329
Cashier shortages: total gross shortage $13,165; total gross overage $11,540	1	1,624		1,624	
Taxation					
Cashier shortages: total gross shortages $529; total gross overages $123	10	406		406	
Duplicate cheque cash	10	714	714		
Unauthorized use of GTS access codes	10	1,835	1,835		
Theft of CN/CP modem	10	3,000		3,000	
Theft of Toronto Transit Commission tokens	10	99		99	
PUBLIC WORKS					
Department					
Theft from petty cash, customs college at Rigaud, Quebec	4	85		85	
SECRETARY OF STATE					
Public Service Commission					
Loss of petty cash	1	30		30	
Personal use of taxi vouchers	1	574	574		
SOLICITOR GENERAL					
Canadian Security Intelligence Service					
Theft of petty cash	5	1,000	1,000		

Losses of money—*Continued*

Losses of money—Occurrence or discovery in 1989-90—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Correctional Service					
Theft of receipts	10	219		219	
Theft of petty cash	10	1,634	206	1,428	
Fraudulent claim for payment	10	3,154	3,154		
Forgery and fraudulent claim for payment	10	36,166			36,166
Personal use of taxi vouchers	10	706		706	
Unauthorized use of GTA access codes	10	10,000		10,000	
Misappropriation of petty cash	10	81		81	
Theft of postage stamps	10	152		152	
Royal Canadian Mounted Police					
Duplicate salary advance issued to retired employee	1	481		481	
Theft of accountable advance	1	4,500		4,500	
SUPPLY AND SERVICES					
Department					
Receiver General—Cheque Redemption Control Branch					
Receiver General cheques (including unemployment insurance benefit warrants and Bank of Canada cheques)					
Forged endorsements (10,695 cases)		3,743,605	3,671,985		71,620
Irregular endorsements (487 cases)		193,239	193,239		
Payee died (1,115 cases)		411,584	411,584		
Not endorsed (278 cases)		169,429	168,692		737
Others (363 cases)		316,752	311,734		5,018
Canada Post Corporation					
Forged endorsements (14 cases)		6,523	6,523		
Irregular endorsements (2 cases)		1,335	1,335		
Not endorsed (2 cases)		1,642	1,642		
Others (3 cases)		662	662		
Departmental bank accounts					
Forged endorsements (4 cases)		613	613		
Others (2 cases)		184	184		
TRANSPORT					
Department					
Theft of receipts from Major Airport parking lot	Statutory	8,485			8,485
Theft of petty cash, regional offices	1	1,152	165	897	90
Theft of petty cash, headquarters	1	405	52	342	11
Theft of travel advance	1	900		100	800
Theft of travel expense claim	1	23		23	
VETERANS AFFAIRS					
Department					
Fraudulent claims for War Veterans Allowance (7 cases)		159,716	10,000	4,810	144,906
Fraudulent claim for overtime (1 case)		1,800	1,800		
Misappropriation of public funds by employee (1 case)		15,746			15,746
Theft of petty cash at Toronto North, District Office		1,378			1,378
Fraudulent claim for payment by a contractor (1 case)		3,500	1,500	2,000	
		118,420,201	55,636,170	294,991	62,569,162

(1) We are awaiting results of RCMP investigation in all cases.

(2) Unknown amount.

(3) Case with Justice for civil recovery.

Losses of money—*Continued*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
EMPLOYMENT AND IMMIGRATION						
Department/Commission						
Fraudulent claim for wages from the Career Access Program, Ontario region	1987-88	4,140		4,140		
Fraudulent claim under the Mobility Program, Ontario region	1987-88	1,151			1,151	
Fraudulent claim under the Adjustment Assistance Program, Ontario region	1987-88	3,520		2,690		830
Duplicate refund of Immigration cash deposit, Ontario region	1987-88	1,000			1,000	
Unemployment insurance benefits obtained by fraud	1985-86	59,846,024	54,917,999	2,371,820		2,556,205
Unemployment insurance benefits obtained by fraud	1986-87	69,374,555	60,784,381	2,428,093		6,162,081
Unemployment insurance benefits obtained by fraud	1987-88	80,988,403	60,233,773	6,410,034		14,344,596
Unemployment insurance benefits obtained by fraud	1988-89	93,462,709	42,707,036	23,862,821		26,892,852
Fraudulent claims for unemployment insurance benefits work. Sharing agreement Section 37 of the Unemployment Act, Nova Scotia region	1986-87	15,120	11,500	3,620		
Conflict of interest which permitted a third party to receive unemployment insurance benefits, Quebec region	1985-86	15,620	15,420	200		
Conflict of interest which permitted a third party to receive unemployment insurance benefits, Quebec region	1985-86	6,261	4,261	2,000		
Falsification of documents to permit a third party to receive unemployment insurance benefits, Quebec region	1982-83	58,295	28,803	6,587	22,365	540
Fraudulent claim for training allowance, Quebec region	1986-87	7,579	941	6,018		620
Fraudulent claim for contribution, Quebec region	1988-89	2,549(1)	1,203		1,346	
ENVIRONMENT						
Department						
Loss of money due to non-sufficient fund cheque	1988-89	2,070	600	961		509
Theft of receipts and cash float at Lake Louise Campground	1988-89	2,633			2,383	250
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent use of telephone access card	1988-89	1,200		1,200		
Falsification of documents to permit duplicate issuance of salary cheques to three employees, Ontario region	1987-88	2,619	1,498	1,121		
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district	1987-88	20,804		4,334		16,470
Falsification of information by recipient to obtain social assistance while collecting unemployment insurance benefits, Saskatoon district	1988-89	5,170	200	750	1,170	3,050
Falsification of information to permit issuance of social assistance cheques to ineligible recipient, Yorkton district	1988-89	2,032	470	200	1,362	
False information provided when applying for social assistance, Yukon region	1986-87	3,927	830	122	2,975	
Falsification of documents to permit issuance of social assistance, Regina Councelling Centre, Saskatchewan region	1988-89	4,794	575			4,219
Falsification of information to permit issuance of social assistance and education allowance to the same recipient for the same time period, Yorkton district, Saskatchewan region	1988-89	2,589	1,200			1,389
Falsification of documents to permit issuance of social assistance cheques to individuals who were in receipt of a salary, Prince Albert district, Saskatchewan region	1988-89	100,000				100,000
INDUSTRY, SCIENCE AND TECHNOLOGY						
Department						
False or fraudulent claims for contributions	1988-89	27,000				27,000
Statistics Canada						
Loss of receipts	1987-88	16,889	12,004			4,885

Losses of money—*Continued*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts—*Continued*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
JUSTICE						
Supreme Court of Canada						
Unauthorized use of telecommunication system	1987-88	111			111	
Unauthorized use of Government Intercity Calling Guide	1987-88	5,091			5,091	
NATIONAL DEFENCE						
Department						
Theft of standing advance, CFB Lahr	1988-89	969(2)		319	650	
Theft of public money from member on travel duty, CFB Trenton	1988-89	1,937		1,937		
Theft of standing advance, CFB Chilliwack	1988-89	1,100		500		600
Loss of meal tickets, HMCS Fraser	1988-89	616		616		
Misappropriation of public funds, CFB Calgary	1988-89	3,494(3)		3,494		
Theft of petty cash, CFB Suffield	1988-89	277		277		
Loss of unsecured voucher, CFS St John's	1988-89	1,268		1,268		
Long distance personal telephone calls charged to the public, CANCONCYP	1988-89	9,858(4)			9,858	
Misappropriation of public money, CFB London	1987-88	25,500		11,832		13,668
NATIONAL HEALTH AND WELFARE						
Department						
Fraudulent claims for benefits						
Family Allowances	1985-86	48,967(1)	18,682	1,845	13,323	15,117
Family Allowances	1986-87	43,257(1)	10,550	1,772	5,599	25,336
Family Allowances	1987-88	85,559(1)	39,793	10,205	2,931	32,630
Family Allowances	1988-89	136,629(1)	10,903	6,689	280	118,757
Old Age Security	1985-86	168,923	69,443	21,152	77,130	1,198
Old Age Security	1986-87	188,310(1)	46,795	29,377	5,548	106,590
Old Age Security	1987-88	345,178	66,167	28,233	1,066	249,712
Old Age Security	1988-89	1,147,587(1)	79,981	94,813		972,793
Canada Pension Plan	1986-87	3,034		100		2,934
Canada Pension Plan	1987-88	3,215	400		2,215	600
Canada Pension Plan	1988-89	3,511(1)	1,731			1,780
Submission of false travel claims	1985-86	4,050	2,475	1,575		
False or fraudulent claims for payment of invoices	1985-86	56,000	6,500			49,500
Fraudulent travel and removal claims	1987-88	2,690	690	2,000		
Theft of cash receipts and meal tickets	1988-89	2,000				2,000
NATIONAL REVENUE						
Taxation						
False removal claim	1988-89	414		414		
PUBLIC WORKS						
Department						
Theft of petty cash by break in	1987-88	18			18	
SOLICITOR GENERAL						
Royal Canadian Mounted Police						
Theft of contingency	1988-89	35(1)		35		
Theft of money received from warrant	1988-89	500		500		
Loss from accountable advance	1987-88	300			300	
Theft of money seized during a criminal investigation	1987-88	2,700				2,700
Shortages from accountable advances	1987-88	2,241	1,687	160(1)	394	
SUPPLY AND SERVICES						
Cheque Redemption Control Branch						
Receiver General cheques (including unemployment benefit warrants and Bank of Canada cheques)	1988-89	8,779,502	8,288,290	491,212		
Canada Post Corporation	1988-89	9,833	9,833			
Departmental bank accounts	1988-89	1,327	1,327			

Losses of money—*Concluded*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts—*Concluded*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1989-90	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
TRANSPORT						
Department						
Misappropriations of public funds through alteration of deposit slips	1962-63	42,806	14,023	650		28,133
VETERANS AFFAIRS						
Department						
Fraudulent claims for War Veterans Allowances (4 cases)	1988-89	78,748		1,600	75,131	2,017
Misappropriation of public funds by employee	1988-89	47,335(1)		1,456		45,879
		315,233,543	227,391,964	35,820,742	233,397	51,787,440

(1) Amends reporting in previous year's Public Accounts.
(2) Adjustment of prior years amount. The loss for two cases reported in 1988-89 was $1,099. One for $319 was recovered, the other for $780 was adjusted to $650.
(3) Adjustment of prior years amount. The loss reported in 1988-89 was $3,000.
(4) Adjustment of prior years amount. The loss reported in 1988-89 was $9,000.

SECTION 4

1989-90
PUBLIC ACCOUNTS

Accounts Receivable

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Disclosure of long-term accounts receivable for non-tax revenue	4.3

Statement of accounts receivable for tax revenue

In accordance with its accounting policies, the Government reports tax revenue in the year in which it is received. However, amounts representing billed but uncollected and/or unbilled and accrued financial claims arising from amounts owed to a Government body for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These items, therefore, are controlled through memorandum accounts kept by Government bodies and are presented in this statement.

In order to comply with generally accepted accounting principles for governments, the Government has revised its accounting policy for non-tax revenues to account for these revenues in the fiscal year in which the transactions occurred that gave rise to the revenues and may also include charges related to the provision for non-tax accounts receivable. These revenues were previously reported in the year received and included in this table. They are now recorded in the accounts of Canada and reported as assets in the Statement of Assets and Liabilities.

Outside parties represents tax revenue receivable from outside the Government. Allowance for doubtful accounts represents the total tax revenue receivable which are scheduled for write off or forgiveness plus an allowance for doubtful accounts based on the best estimate of all or any amounts which may not be collected. Internal to the Government are amounts of tax revenue receivable collectable from Government bodies. A Government body is an organization which is part of the Government of Canada as an accounting entity.

Items shown as Internal to the Government do not represent cash to be received. They are memorandum amounts and are not included in the total net accounts receivable.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for tax revenue as at March 31

	1990				1989
Categories of accounts receivable for tax revenue	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
	$	$	$	$	$
Tax revenue receivable—					
Income tax—					
Personal	2,911,829,487	1,125,375,140	1,786,454,347		1,500,525,001
Corporation[1]	2,142,236,698	798,522,331	1,343,714,367		1,041,681,112
Scientific Research Tax Credit[2]	975,877,012	903,453,151	72,423,861		272,688,866 *
Unemployment insurance contributions[3]	266,187,442	88,760,215	177,427,227	276,576	151,162,377
Non-resident	63,515,633	24,617,728	38,897,905		34,756,130
	6,359,646,272	*2,940,728,565*	*3,418,917,707*	*276,576*	*3,000,813,486* *
Excise taxes and duties	293,663,082	88,063,695	205,599,387	110,930	135,597,545 *
Energy taxes—					
Petroleum and gas revenue tax	17,183,890	6,468,559	10,715,331		59,402,843
Oil export charges	2,928,354	2,788,380	139,974		139,974
Petroleum compensation charge	9,939,074	42,371	9,896,703		10,996,336
	30,051,318	*9,299,310*	*20,752,008*		*70,539,153*
Other tax revenue receivable	39,498,625	11,511,648	27,986,977		38,730,175
Total tax revenue receivable[4]	6,722,859,297	3,049,603,218	3,673,256,079	387,506	3,245,680,359 *

* Comparative figures for the previous year have been restated.

Notes to Statement of accounts receivable for tax revenue

(1) Included in the statement is corporate Part VII tax of $9,708,280 which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

(2) Scientific research tax credit (SRTC) information:
The amounts under SRTC represent "returns assessed" ($72,423,861) and are assessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "desigations assessed" ($99,662,453), which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway.

(3) This statement includes receivables of the Unemployment Insurance Account. National Revenue–Taxation has reported $59,486,780 in Unemployment insurance accounts receivable as at March 31, 1990 ($53,541,593 as at March 31, 1989) which represent deductions at source.

(4) During the year, total write-offs and forgiveness of accounts receivable as detailed in Section 3 of this volume amounted to $1,696 million. That statement also includes Parliamentary write-offs and forgiveness of loans, investments and advances which totalled $708 million.

Disclosure of long-term accounts receivable for non-tax revenue

Long-term accounts receivable are part of the accounts receivable amount included in the Statement of Assets and Liabilities in Volume 1.

A long-term accounts receivable is defined as an accounts receivable not collectable until at least 12 months after the accounting date.

Long-term accounts receivable for non-tax revenue

Categories of long-term accounts receivable for non-tax revenue	1990				1989
	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
	$	$	$	$	$
Non-tax revenue receivable—					
Return on investments—					
Other return on investments	128,542,756		128,542,756		134,862,108
Refunds of previous years'expenditure	83,456,909	5,782,420	77,674,489		7,973,309
Proceeds from sales	1,726,175	940,112	786,063		612,894
Other non-tax revenue receivable	6,347,683		6,347,683		10,856,909 *
Total non-tax revenue receivable	220,073,523	6,722,532	213,350,991		154,305,220 *

* Comparative figures for the previous year have been restated.

SECTION 5

1989-90
PUBLIC ACCOUNTS

Professional and Special Services

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Professional and Special Services

This section presents, for each program, the total amount spent for each classification of services together with a detailed listing of *(a)* individual payments of $100,000 or over; or *(b)* the aggregate of all payments to one individual or one organisation that totals $100,000 or over. A summary of total current year's expenditure (standard object 04 and related portion of standard object 15) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

The following statement presents a summary of professional and special services by ministry and main classification for the year ended March 31, 1990

Summary of Professional and Special Services

Minisıry	Accounting services	Collection agency services	Computer services (informatic)	Engineering services	Health and welfare services
	$	$	$	$	$
Agriculture	1,556,649	30,722	1,707,828	2,770,632	6,169
Atlantic Canada Opportunities Agency	2,507,058	226	143,367	34,516	
Communications	656,243	1,993	4,474,532	1,280,835	3,398
Consumer and Corporate Affairs	97,424	3,903	1,796,295	25,197	
Employment and Immigration	51,519,584	165,995	2,899,807	252	12,776,789
Energy, Mines and Resources	1,904,410	4,644	4,569,543	11,701,846	13,525
Environment	719,256		3,004,129	32,800,091	76,602
External Affairs	1,167,160		8,562,512	2,203,059	394,392
Finance	15,428,035		1,948,608		
Fisheries and Oceans	527,233	31,562	4,710,117	4,448,522	18,430
Forestry	530,685		429,854	168,844	48
Governor General			624		
Indian Affairs and Northern Development	3,714,883	800	2,729,424	24,221,984	2,249,468
Industry, Science and Technology	2,898,553		12,485,890	26,168,882	21,896
Justice	382,177		1,931,878	44,627	13,790
Labour	248,000		14,272		58,366
National Defence	393,717		14,822,483	170,775,951	34,463,940
National Health and Welfare	1,510,426	27	5,889,308	52,266	93,518,628
National Revenue	1,617,555	6,082	73,033	421,347	849,682
Parliament	40,226		108,085		4,632
Privy Council	1,179,719		2,022,497		
Public Works	123,943	882	7,789,280	119,447,214	1,531
Secretary of State	303,957		1,325,072		
Solicitor General	240,132	449	322,551	8,634	67,966,665
Supply and Services	10,378,007	751	526,431	14,347,910	
Transport	276,980	14,065	9,094,297	49,730,251	1,232,411
Treasury Board	1,296		165,563		
Veterans Affairs	271,154		989,196	25,704	164,831,743
Western Economic Diversification	2,251,383		647,912	1,613	5,583
Total	102,445,845	262,101	95,184,388	460,680,177	378,507,688

			Training and educational services				
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,288,834	1,502,863	3,135,713	30,207	2,645,444	14,806,318	26,440,522	55,921,901
205		483		178,814	6,957,110	2,041,276	11,863,055
469,735	11,314,049	657,127		2,142,534	14,665,721	31,878,372	67,544,539
2,206,029	140,577	221,864		679,391	3,900,150	4,596,162	13,666,992
1,219,901	3,057,449	363,503		3,527,293	53,498,811	19,808,254	148,837,638
76,363	2,012,318	24,184,220	1,300	2,759,895	14,595,350	29,175,797	90,999,211
541,429	3,598,572	24,060,406	308,716	2,884,321	17,173,551	49,153,343	134,320,416
2,805,287	15,269,933		1,405,443	4,806,830	18,038,831	55,022,881	109,676,328
680,386	1,528,266		292,354	702,153	8,022,179	6,844,816	35,446,797
1,883,237	2,166,184	18,409,607	69,915	1,425,321	8,909,324	35,369,560	77,969,012
848	269,576	3,069,760		677,700	2,354,207	4,112,210	11,613,732
				24,869	288,867	466,383	780,743
2,154,948	4,406,155	334,223	707,793	1,732,262	13,548,432	9,723,195	65,523,567
150,320	3,417,287	7,757,001	223,524	3,288,690	29,927,694	28,751,981	115,091,718
2,773,804	1,007,996		511,352	1,665,791	7,372,781	7,059,892	22,764,088
285,643	94,876	366	1,031	452,573	2,457,423	14,299,751	17,912,301
864,239	37,827,648	5,097,996	54,756,516	34,347,664	112,317,046	277,557,646	743,224,846
12,439,585	1,464,172	10,866,297		2,670,722	15,095,549	30,910,685	174,417,665
3,587,641	6,196,581	2,920,372	4,310	4,577,482	5,955,447	53,879,583	80,089,115
287,932	101,774			613,419	5,750,166	2,415,035	9,321,269
2,808,341	855,038			413,338	4,723,962	4,514,179	16,517,074
1,447,545	15,356,144	354,354		3,250,118	20,887,673	299,007,462	467,666,146
69,747	509,201			4,153,751	28,652,167	16,043,222	51,057,117
1,752,293	26,922,264	420,997	15,692,596	2,933,750	20,550,426	73,751,035	210,561,792
1,266,005	1,733,224	828,724	1,747,179	2,430,258	21,503,783	72,125,879	126,888,151
1,136,958	13,558,369	792,783	367,994	9,406,781	78,743,250	211,202,235	375,556,374
43,926				453,473	6,693,910	3,989,142	11,347,310
8,485	4,015,261			567,528	590,904	12,100,260	183,400,235
	95,713			182,465	1,857,376	778,409	5,820,454
42,249,666	158,421,490	103,475,796	76,120,230	95,594,630	539,838,408	1,383,019,167	3,435,799,586

AGRICULTURE $55,921,901

Department $55,700,966

MANAGEMENT AND ADMINISTRATION PROGRAM $4,716,083

	$
Accounting services $637,912	
Government of Canada—Supply and Services Hull Que	337,170
Computer services (informatic) $699,581	
AMS Management Systems Canada Ottawa Ont	177,948
Domus Software Ltd Ottawa Ont	194,228
Engineering services $30	
Legal services $323	
Protection services $147,309	
National Protective Service Ottawa Ont	127,906
Scientific services ($150)	
Training and educational services—Non-public servants $9,709	
Training and educational services—Public servants $634,208	
Other professional services $678,799	
Versteeg Hajo Ottawa Ont	299,413
Other services $1,908,362	
Government of Canada—Supply and Services Hull Que	338,373
STM Systems Corp Ottawa Ont	1,007,917

AGRI-FOOD PROGRAM $45,940,018

	$
Accounting services $423,164	
Collection agency services $28,103	
Computer services (informatic) $361,479	
Canada Systems Group Ottawa Ont	163,317
Engineering services $2,770,602	
Government of Canada—Public Works Canada Ottawa Ont	372,882
Government of Canada—Public Works Canada Montreal Que	1,238,841
VMA Engineering Ltd Vancouver BC	154,573
Health and welfare services $6,113	
Legal services $255,387	
Protection services $1,348,928	
Av-Tech Anjou Que	164,479
Canadian Corps of Commissionaires: Calgary Alta	133,495
Canadian Corps of Commissionaires: Montreal Que	286,708
National Protective Service Ottawa Ont	375,706
Scientific services $3,077,449	
BC Coast Vegetable Cooperative Assoc Richmond BC	106,917
Cantest Limited Vancouver BC	238,893
CIBC Finance Department Ottawa Ont	126,297
Government of Canada—Natural Sciences and Engineering Research Council Ottawa Ont	639,461
Lynn and Johnston Labs Inc Lachine Que	182,105
Mann Testing Labs Ltd Mississauga Ont	200,156
Province of Alberta Edmonton Alta	476,063
University of Guelph Guelph Ont	265,873
Training and educational services—Non-public servants $4,298	
Training and educational services—Public servants $1,690,060	
Public Service Commission Ottawa Ont	151,460
Other professional services $13,539,417	
Beak Consultants Ltd Brampton Ont	901,391
Chemistry & Biotechnology Research International Corp Ottawa Ont	180,832
Deloitte Haskins & Sells Guelph Ont	105,672
Ecological Services for Planning Ltd Guelph Ont	330,595
Exocom Systems Corp Ottawa Ont	143,084
Groupe Sobeco Inc Montreal Que	100,000
Universite Laval Quebec Que	149,177
University of Guelph Guelph Ont	109,106
Other services $22,435,018	
Best Bet Janitorial Services Lethbridge Alta	122,041
Bradson Personnel Services Inc Ottawa Ont	101,031
Cantest Limited Vancouver BC	1,899,442
Can-ag Entreprises Ltd Guelph Ont	124,486
Charles Higgerty Ltd Ottawa Ont	132,308
CMS Research Services Waterloo Ont	113,873
E & J Maintenance Summerland BC	132,259
Farm Credit Corporation Ottawa Ont	900,000
Government of Canada—Statistics Canada Ottawa Ont	220,955
Government of Canada—Supply and Services Hull Que	617,864
Government of Canada—Supply and Services Ottawa Ont	1,352,510
Harrington (a division of Harrington Marketing Ltd) Ottawa Ont	210,563
Hector Jolicoeur Montreal Que	182,104
Lynn and Johnston Labs Inc Lachine Que	1,583,933
Mann Testing Labs Ltd Mississauga Ont	559,927
Mendelson Films Limited Mississauga Ont	2,920,328
Network Personnel Inc Ottawa Ont	137,468
Photo Lambert (1977) Inc Pointe-aux-Trembles Que	1,412,972
Public Works Canada Ottawa Ont	841,000
Quantum Mgt Services Ltd Montreal Que	101,622
Southwestern Ontario Agricultural Research Corp Harrow Ont	148,348
STM Systems Corporation Ottawa Ont	568,863
University of BC Vancouver BC	102,328
University of Guelph Guelph Ont	212,590

GRAINS AND OILSEEDS PROGRAM $5,044,865

	$
Accounting services $442,983	
Government of Canada—Supply and Services Hull Que	126,326
Saskatchewan Crop Insurance Melville Sask	122,592
Computer services (informatic) $632,106	
Canada System Group Ltd Ottawa Ont	380,365
Health and welfare services $56	
Legal services $1,027,474	
Arkins MacAuley & Thorvaldson Winnipeg Man	624,757
Skwark Myers Kussin Weinstein Winnipeg Man	232,070
Victor G Neufeld Winnipeg Man	124,660
Protection services $6,626	
Scientific services $58,414	
Training and educational services—Non-public servants $16,200	
Training and educational services—Public servants $283,941	
Other professional services $511,254	
Other services $2,065,811	

AGRICULTURE—*Concluded*

	$
Government of Canada—Statistics Canada Ottawa Ont	180,000
STM Systems Corporation Ottawa Ont	958,798

Canadian Dairy Commission $182,002

Accounting services $30,090

Collection agency services $2,619

Computer services (informatic) $14,662

Legal services $5,650

Training and educational services—Public servants $35,155

Other professional services $73,013

Other services $20,813

Canadian Livestock Feed Board $38,933

Accounting services $22,500

Training and educational services—Public servants $2,080

Other professional services $3,835

Other services $10,518

ATLANTIC CANADA OPPORTUNITIES AGENCY $11,863,055

Department $11,863,055

Accounting services $2,507,058

Clarkson Gordon St John's Nfld	109,041
Coopers & Lybrand St John's Nfld	139,223
Enterprise Cape Breton Corporation St John's Nfld	144,355
Kirby and Company Manuels Nfld	146,966
Nfld & Labrador Development Corp Ltd St John's Nfld	370,480
Supply and Services Canada (ASB) Hull Que	1,428,114

Collection agency services $226

Computer services (informatic) $143,367

Seaconsult Marine Research Ltd Vancouver BC	101,007

Engineering services $34,516

Legal services $205

Scientific services $483

Training and educational services—Public servants $178,814

Other professional services $6,957,110

	$
Coopers and Lybrand Associates Ltd Charlottetown PEI	105,763
Corporate Communications Limited Armdale NS	287,499
DMR Group Inc Halifax NS	137,263
Doane Raymond Chartered Accountants Dartmouth NS	151,650
MacIsaac & Younker Charlottetown PEI	138,086
Memorial University of Newfoundland St John's Nfld	351,850
Newfoundland Exchequer Account St John's Nfld	137,370
Peat Marwick Ltd Ottawa Ont	106,972
Rambri Management Inc London Ont	151,000
Regional Development Corporation Fredericton NB	277,263
Robertson Daye Fredericton NB	270,392
Siskin Management Inc Fredericton NB	536,745
Statistics Canada Ottawa Ont	131,440
Supply and Services Canada (BMC) Hull Que	114,190
Supply and Services Canada (ASB) Hull Que	465,673
The DPA Group Inc Halifax NS	174,989
The Minister of Finance Halifax NS	322,924

Other services $2,041,276

Industry, Science and Technology Canada Ottawa Ont	403,000
Manpower Temporary Services Moncton NB	313,466
Office Overload Moncton NB	140,997
Sight & Sound Productions Limited Halifax NS	130,554
Supply and Services Canada Hull Que	281,429
The 500 Selection Services (Ottawa) Ltd Ottawa Ont	155,341

COMMUNICATIONS $67,544,539

Department $20,198,113

Accounting services $330,108

Supply and Services Canada Hull Que	211,794

Collection agency services $1,897

Computer services (informatic) $2,077,901

Bull HN Information Systems Ltd Ottawa Ont	203,524
Honeywell Bull Ltd Ottawa Ont	140,227
S & S Software Ottawa Ont	106,791
Systems Network Ottawa Ont	268,197
Telesat Canada Ottawa Ont	127,344

Engineering services $982,393

ADGA Systems International Ltd Ottawa Ont	327,118
Murray & Murray Ottawa Ont	105,379
OBOE Engineering Ottawa Ont	105,567

Health and welfare services $3,398

Legal services $211,393

Protection services $862,375

Canadian Corps of Commissionaires Ottawa Ont	364,865

Scientific services $541,190

Canadian Astronautics Ltd Ottawa Ont	290,874

Training and educational services—Public servants $1,159,193

Public Service Commission Ottawa Ont	120,801

Other professional services $5,312,704

DIT Telecom Inc Montreal Que	123,000
William G Hutchisan & Co Ltd North York Ont	180,148

Other services $8,715,561

Canada Systems Group Ltd Ottawa Ont	1,249,138
First City Trust Co Ottawa Ont	253,779
Industrielle-Services Techniques Inc Montreal Que	1,031,669
Johnson & Higgins Wills Faber Ltd Toronto Ont	412,125
Prologic Systems Ltd Ottawa Ont	123,580
Public Works Canada Hull Que	384,960
Services documentaires Multimedia Montreal Que	147,926
STM Systems Corporation Ottawa Ont	939,147
Supply and Services Canada Hull Que	2,697,587
The 500 Selection Services Ltd Ottawa Ont	100,593

Canadian Radio-television and Telecommunications Commission $2,005,317

Computer services (informatic) $648,457

Magi Data Consulting Inc Ottawa Ont	317,051

COMMUNICATIONS—*Concluded*

	$
Microtime Inc Nepean Ont	120,746
4GL Systems Canada Manotick Ont	142,312
Legal services $16,485	
Protection services $111,996	
Government of Canada—Public Works Canada Hull Que	111,996
Training and educational services—Public servants $109,882	
Other professional services $415,079	
Other services $703,418	
BBM Bureau of Measurement Don Mills Ont	136,450

National Archives of Canada $8,138,001

Accounting services $277,238	
Audit Services Bureau Hull Que	277,238
Collection agency services $96	
Computer services (informatic) $422,834	
Engineering services $18,756	
Protection services $804,657	
Canadian Corps of Commissionaires Ottawa Ont	332,747
National Protective Service Ottawa Ont	120,392
Pinkerton's of Canada Ltd Ottawa Ont	343,475
Training and educational services—Public servants $334,654	
Public Service Commission Ottawa Ont	102,090
Other professional services $1,688,541	
Bureau of Management Consulting Hull Que	280,864
Projetronics Inc Ottawa Ont	103,977
Other services $4,591,225	
ARC Industries Ottawa Ont	200,711
Canadian Broadcasting Corp Ottawa Ont	285,754
Film House Group Toronto Ont	153,184
Harrington Temporary Services Ottawa Ont	190,769
MacDonald and Brisson Ottawa Ont	162,128
Quantum Montreal Que	127,431
STM Systems Corp Ottawa Ont	256,981
Supply and Services Canada Hull Que	630,378
Systemhouse Inc Ottawa Ont	185,169
UTLAS International Toronto Ont	104,872

National Film Board $2,414,064

Legal services $241,857	
McMillan Binch Barristers and Solicitors Toronto Ont	203,948
Protection services $412,530	
Canadian Corps of Commissionaires Montreal Que	408,069
Training and educational services—Public servants $197,107	
Other professional services $455,504	
Other services $1,107,066	

National Library $7,315,948

	$
Accounting services $11,957	
Computer services (informatic) $784,941	
Beltec Informatics Gloucester Ont	366,580
Protection services $36,977	
Scientific services $16,000	
Training and educational services— Public servants $174,868	
Other professional services $732,415	
Micromedia Hull Que	102,383
Other services $5,558,790	
Miss Hall's Personnel Services Ottawa Ont	214,629
National Research Council of Canada Ottawa Ont	3,853,650
University of Toronto Toronto Ont	101,858

National Museums of Canada $27,473,096

Accounting services $36,940	
Computer services (informatic) $540,399	
AQR Gloucester Ont	155,883
Iota Consulting Ottawa Ont	162,120
Engineering services $279,686	
Canadian Museums Construction Corp Ottawa Ont	245,679
Protection services $9,085,514	
Canadian Corps of Commissionaires Ottawa Ont	383,420
Pinkerton's of Canada Ltd Ottawa Ont	6,125,650
Scientific services $99,937	
Training and educational services—Public servants $166,830	
Other professional services $6,061,478	
Canadian Museums Construction Corp Ottawa Ont	215,719
National Capital Commission Ottawa Ont	404,725
Other services $11,202,312	
Adrian Gatrill Assoc Vancouver BC	107,890
Alpha Products Vancouver BC	108,827
Canadian Museums Construction Corp Ottawa Ont	437,850
Cataraqui Archeologigal Research Foundation Kingston Ont	233,942
Commonwealth Historical Resource Management Ltd Perth Ont	196,676
Gabriel Design Ottawa Ont	145,848
MacDonald and Brisson Personnel Ottawa Ont	468,075
Marketel Publim Inc Montreal Que	106,885
Media Canada Toronto Ont	113,592
Modern Installation Hull Que	134,964
National Film Board Montreal Que	752,600
Peacebridge Brokerage Ottawa Ont	126,239
Public Works Canada Ottawa Ont	310,208
Rejane Personnel Hull Que	112,814
Supply and Services Canada Ottawa Ont	2,691,422
Utlas Toronto Ont	161,064

CONSUMER AND CORPORATE AFFAIRS $13,666,992

Department $11,943,767

Accounting services $97,424	
Collection agency services $1,203	
Computer services (informatic) $1,610,608	
CadhamHayes Systems Inc Ottawa Ont	264,625
RES Policy Research Ottawa Ont	436,217
Engineering services $25,197	

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

Legal services $2,014,462

	$
Blake Cassells and Graydon Toronto Ont	490,819
Holden Murdoch & Finlay Toronto Ont	122,570
Ogilvie and Company Edmonton Alta	162,337
Tory Tory DesLauriers & Binnington Toronto Ont	131,877

Protection services $123,402

Scientific services $210,604

Training and educational services—Public servants $603,947

Public Service Commission Canada Ottawa Ont	124,062

Other professional services $3,444,026

Control Data Canada Ltd Ottawa Ont	154,400
Coopers Lybrand Consulting Group Ottawa Ont	174,770
Economists Incorporated Washington DC USA	183,464

Other services $3,812,894

Barbara Personnel 155956 Canada Inc Hull Que	159,902
Bradson Mercantile Ottawa Ont	164,722
Canada Systems Group Limited Ottawa Ont	156,642
Canadian Library Association Ottawa Ont	205,314
Prologic Systems Limited Ottawa Ont	117,548
Rejane Personnel Inc Hull Que	163,006
STM Systems Corp Ottawa Ont	153,103
Supply and Services Canada Hull Que	622,347

Competition Tribunal $327,837

Computer services (informatic) $1,050

Legal services $72,522

Protection services $17,175

Training and educational services—Public servants $6,468

Other professional services $7,108

Other services $223,514

Copyright Board $209,166

Legal services $100,883

Training and educational services—Public servants $440

Other professional services $31,171

Other services $76,672

Hazardous Materials Information Review Commission $215,652

Legal services $16,506

Training and educational services—Public servants $47,181

Other professional services $46,588

Other services $105,377

Patented Medicine Prices Review Board $794,121

Collection agency services $2,700

Computer services (informatic) $183,924

	$
CadhamHayes Systems Inc Ottawa Ont	103,495

Legal services $82

Scientific services $11,260

Training and educational services—Public servants $16,490

Other professional services $265,718

Other services $313,947

Procurement Review Board $176,449

Computer services (informatic) $713

Legal services $1,574

Training and educational services—Public servants $4,865

Other professional services $105,539

Other services $63,758

EMPLOYMENT AND IMMIGRATION $148,837,638

Department/Commission $142,379,980

CORPORATE AND SPECIAL SERVICES PROGRAM $24,816,516

Accounting services $11,269,032

SSC/ Audit Services Bureau Hull Que	393,226
Supply and Services Canada Hull Que	10,576,644

Collection agency services $165,764

Computer services (informatic) $843,832

DMR Group Inc Ottawa Ont	100,679
Nortak Software Ltd Ottawa Ont	168,590
Unisys Canada Inc North York Ont	134,000

Engineering services $252

Health and welfare services $51,103

Legal services $12,846

Protection services $1,456,295

Canadian Corps of Commissionaires:	
Montreal Que	196,048
Ottawa Ont	1,202,361

Scientific services $106,790

Training and educational services—Public servants $1,599,787

Niagara Institue Niagara-On-The-Lake Ont	116,475
Public Service Commission Ottawa Ont	106,626
Unisys Canada Inc North York Ont	104,492

Other professional services $2,836,655

Atlantic Canada Opportunities Agency Charlottetown PEI	122,400
Canadian Labour Market and Production Ottawa Ont	992,721
SSC/Bureau of Management Consulting Ottawa Ont	957,229

EMPLOYMENT AND IMMIGRATION—*Continued*

Other services $6,474,160

	$
Comterm Inc Pointe-Claire Que	121,111
First City Trust Company Ottawa Ont	1,528,256
Nortak Software Ltd Ottawa Ont	198,076
Public Works Canada Hull Que	160,533
SSC/Printing Services Hull Que	167,142
Supply and Services Canada Ottawa Ont	2,171,955

EMPLOYMENT AND INSURANCE PROGRAM $94,218,748

Accounting services $40,238,245

	$
Revenue Canada Taxation Ottawa Ont	40,235,000

Collection agency services $209

Computer services (informatic) $432,088

	$
Nortak Software Ltd Ottawa Ont	114,730

Health and welfare services $755,799

Legal services $869,417

Protection services $791,480

	$
Canadian Corps of Commissionaires:	
Montreal Que	210,234
Saint John NB	226,033
Vancouver BC	102,471

Scientific services $255,151

	$
Supply and Services Canada Ottawa Ont	157,145

Training and educational services—Public servants $1,449,484

Other professional services $40,068,169

	$
411 Seniors Centre Society Vancouver BC	113,522
A W A R E Society New Westminster BC	388,622
Action jeunesse travail des moulins Terrebonne Que	117,561
Action Travail Chaleurs Inc Bonaventure Que	101,754
Angus Reid Associates Inc Winnipeg Man	129,370
Anno-kee-dag-wah-a-chum-ta Brandon Man	202,061
Armstrong Enderby Employment Society Armstrong BC	109,917
Association canadienne pour la sante mentale Quebec Que	134,133
Association for the Management of Unemployment Skills and BC Native Womens Society Kamloops BC	114,317
C N I B Vancouver BC	177,264
Can National Institute for the Blind Fredericton NB	120,026
Can Paraplegic Assoc NB Division Fredericton NB	175,791
Canadian Facts Ottawa Ont	119,786
Canadian Labour and Production Ottawa Ont	500,000
Canadian National Institute For The Blind Toronto Ont	157,905
Career Development Centre Prince Albert Sask	128,400
Carrefour Le Moutier Longueuil Que	115,442
Chevery Cte Duplessis Que	130,843
Citizen Action Group Hamilton Ont	240,859
Club recherche emploi St-Denis Montreal Que	157,240
Comité emploi reg Moyenne Côte-Nord Havre St-Pierre Que	118,894
Corp arch catholique rom de Montreal Montreal Que	173,781
COSTI-IIAS Immigrant Services Toronto Ont	145,308
CPSP-Ctre plac spécialisé Portage Hull Que	203,713
Creative Employment Services Calgary Alta	226,755
Ctre AFEAS Eveil Ste-Anne-des-Monts Ste-Anne-des-Monts Que	109,521
Ctre Entraide Soc Bas Falaise Inc Quebec Que	172,239
Ctre ressources pour délinquants Sherbrooke Que	181,909
Decima Research Ltd Toronto Ont	130,200
Démarrage service emploi Joliette Que	125,307
Distinctive Employment Counselling Calgary Alta	404,822
Employment Access Regina Sask	175,485
Enjeu intégration femmes au travail Montreal Que	252,732
Gallup Canada Inc Ottawa Ont	293,190
Gestion Jeunesse Inc Quebec Que	148,941
Gitksan Wetsuweten Education Society Hazelton BC	100,168
Glengarry Interagency Group Inc Alexandria Ont	109,973
Goss Gilroy and Associates Ltd Ottawa Ont	119,271
Immigrant Women's Job Placement Centre Toronto Ont	212,688
Immigrant WECS Winnipeg Man	167,651
Informetrica Ltd Ottawa Ont	105,470
Jewish Vocational Service of Metro Toronto Toronto Ont	108,166
Job Opportunity Building Society Parksville BC	107,488
John Howard Society of BC Campbell River BC	110,631
Jonathan 1445 Inc Quebec Que	137,916
La Croisée SIT Inc Quebec Que	143,524
La Fondation Marie-Soleil Jonathan Rouyn-Noranda Que	140,437
Lac La Biche Regional Emp Ctr Lac La Biche Alta	102,839
Langley Employment Services Langley BC	148,784
Les Mutanes de Drummond Inc Drummondville Que	112,683
Lethbridge & District Youth Emp Ctr Lethbridge Alta	126,225
Line 1000 Inc Ottawa Ont	181,903
Maison Jeunes basses Laurentides Ste-Therese Que	140,717
Mount Saint Vincent University Halifax NS	107,754
Municipality of Metropolitan Toronto Toronto Ont	218,295
Native Council of Nova Scotia Truro NS	177,023
Native Employment Services of Winnipeg Winnipeg Man	291,381
NorSask Native Outreach La Ronge Sask	444,237
Nortak Software Ltd Ottawa Ont	177,590
Operation Springboard Toronto Ont	115,699
Opex Via Travail Inc Chomedey Laval Que	318,988
Options for Women Edmonton Alta	186,470
Pacific Justice Association Vancouver BC	209,103
Parkland Native Outreach Yorkton Sask	124,265
Parkland Pathfinders Dauphin Man	115,687
Polaris Employment Services Society Burnaby BC	187,891
Prairie Employment Program North Battleford Sask	151,602
Price Waterhouse Management Consultants Ottawa Ont	271,527
Prince Albert Native Outreach Prince Albert Sask	172,088
PATH Employment Services Hamilton Ont	169,693
Reaching Equality Employment Services Winnipeg Man	271,444
Red Deer Chamber of Commerce Red Deer Alta	144,307
Regional Development Corp Fredericton NB	318,000
Riel Native Employment Centre Regina Sask	245,317
Selkirk Outreach Selkirk Man	206,386
Senior Citizens Job Bureau Winnipeg Man	108,264
Service aide néo-Québécois et imm Montreal Que	233,745
Service Relance Saguenay Alma Que	169,525
Soc développ econ Etchemin Lac Etchemin Que	162,654
Special Needs Employment Services Inc Sarnia Ont	137,363
SSC/Bureau of Management Consulting Ottawa Ont	580,860
Statistics Canada Ottawa Ont	4,136,153
Stracthcona Manpower Outreach Vancouver BC	147,094
Supply and Services Canada Ottawa Ont	275,000
Sypher Mueller International Inc Ottawa Ont	146,593
The Longwoods Research Group Ltd Toronto Ont	167,700
The Pas Outreach The Pas Man	131,241
The Saint John YM-YWCA Inc Saint John NB	169,778
Times Change Women's Employment Service Toronto Ont	176,969
Training for Youth Sydney NS	171,237
Tremploy Incorporated Charlottetown PEI	112,005
Tribal Chiefs Association Outreach St Paul Alta	174,978
W S Kubiski and Associates Ltd Toronto Ont	116,878
Western Community Outreach Society Victoria BC	129,056
Windsor Western Hospital Centre Windsor Ont	120,593
Winnipeg Career Oppurtunities Inc Winnipeg Man	187,301
Womanpower Inc London Ont	220,371
Women's Career Counselling Ottawa Ont	181,757
Women's Employment Counselling Service Winnipeg Man	239,577
Woods Gordon Management Consultant Toronto Ont	180,760
Working for Women Saskatoon Sask	334,752
Young Men's Christian Association Toronto Ont	108,508
Young Women's Christian Association Halifax NS	103,671
Youth Employment Service Winnipeg Man	179,167
Youth Services NB Inc Moncton NB	243,718

Other services $9,358,706

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Force Ten Computer services Ltd Halifax NS	559,183
Ivation Datasystems Inc Ottawa Ont	255,353
SSC/Canadian Government Film and Video Centre Ottawa Ont	639,451

EMPLOYMENT AND IMMIGRATION—*Concluded*

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SSC/Printing services Hull Que	250,494
Supply and Services Canada:	
Hull Que	122,870
Ottawa Ont	358,587

IMMIGRATION PROGRAM $23,344,716

Collection agency services $22

Computer services (informatic) $1,470,999

Peat Marwick and Partners Ottawa Ont	1,257,414

Health and welfare services $11,969,887

BC Corps of Commissionaires Vancouver BC	112,087
Canadian Corps of Commissionaires Toronto Ont	166,016
Celebrity Inn Mississauga Ont	1,015,415
City of Vancouver Vancouver BC	168,726
Hotel Maritime Montreal Que	871,273
Ministry of Correctional Service North Bay Ont	873,109
Ministry of Finance Victoria BC	177,340
Pinkerton du Quebec Ltée Montreal Que	1,383,230
Pinkerton's of Canada Ltd Toronto Ont	3,809,612
Plaza Hotel Rexdale Ont	521,553
Sandia Mountain Holdings Inc Brampton Ont	169,714
Securiguard Services Ltd Vancouver BC	355,519
Skyline Airport Hotel Richmond BC	512,853
Village Inn Niagara Falls Ont	109,564

Legal services $332,923

Protection services $764,046

Canadian Corps of Commissionaires:	
Montreal Que	258,761
Toronto Ont	329,165

Scientific services $1,562

Training and educational services—Public servants $300,649

Other professional services $6,120,048

Peat Marwick and Partners Ottawa Ont	769,902
SSC/Bureau of Management Consulting Ottawa Ont	589,200
Statistics Canada Ottawa Ont	139,100

Other services $2,384,580

Compusec Business Services Toronto Ont	232,941
Supply and Services Canada:	
Hull Que	107,235
Ottawa Ont	181,020
Transcriptum Inc St-Leonard Que	112,644

Advisory Council on the Status of Women $463,876

Computer services (informatic) $985

Legal services $24

Training and eductional services—Public servants $12,864

Other professional services $365,916

Other services $84,087

Immigration and Refugee Board of Canada $5,387,309

Accounting services $12,307

Computer services (informatic) $151,903

Riviera-Hartling Systems Kingston Ont	140,873

Legal services $4,691

Protection services $45,628

Training and educational services—Public servants $149,163

Other professional services $3,644,502

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Compusec Business Services Toronto Ont	130,350
Marshall's Reporting Service Surrey BC	131,106
SSC/Bureau of Management Consulting Ottawa Ont	232,843
Transcriptum Inc St-Léonard Que	342,586

Other services $1,379,115

Kelly Services Ltd Toronto Ont	148,068
Services Gestion Quantum Ltee Montreal Que	160,003
TOSI Toronto Ont	186,349

Status of Women—Office of the Co-ordinator $606,473

Training and educational services—Public servants $15,346

Other professional services $463,521

Other services $127,606

ENERGY, MINES AND RESOURCES $90,999,211

Department $84,670,061

ADMINISTRATION PROGRAM $6,401,957

Accounting services $113,284

Computer services (informatic) $1,094,172

Control Data Canada Ltd Mississauga Ont	102,993
Sharon Professional Services Ltd Ottawa Ont	275,631

Engineering services $19,770

Health and welfare services $44

Legal services $1,250

Protection services $354,585

Canadian Corps of Commissionaires Ottawa Ont	313,710

Scientific services $340,759

Hatch Associates Ltd Toronto Ont	103,000
James F Hickling Management Consultants Ltd Ottawa Ont	119,934

Training and educational services—Public servants $355,152

Other professional services $1,131,208

ADI Limited Fredericton NB	154,624
Peat Marwick and Partners Management Consultants Toronto Ont	202,699
Supply and Services Canada Hull Que	367,916

Other services $2,991,733

Environment Canada Hull Que	120,408
STM Systems Corp Willowdale Ont	147,349
Supply and Services Canada Hull Que	534,626
York Advertising Limited Ottawa Ont	106,230

ENERGY PROGRAM $25,203,295

Accounting services $1,573,024

ENERGY, MINES AND RESOURCES—*Continued*

	$
Fry and Associates Chartered Accountants Calgary Alta	184,684
James B Howe Chartered Accountants Bragg Creek Alta	219,009
Supply and Services Canada Hull Que	206,380
Toronto Dominion Bank Toronto Ont	213,207
Vennard Johannesen & Co Calgary Alta	128,921
Computer services (informatic) $958,801	
Supply and Services Canada Hull Que	128,077
Synerlogic Ottawa Ont	248,155
Engineering services $6,206,570	
Adecon Energy Systems Inc Mississauga Ont	233,815
Astris Inc Mississauga Ont	102,418
British Columbia Research Corporation Vancouver BC	246,470
Canadian Solar Industries Association Inc Ottawa Ont	333,880
Canadian Standards Association Rexdale Ont	190,000
École Polytechnique de Montreal Montreal Que	199,245
Enermodal Engineering Ltd Waterloo Ont	127,973
Howell-Mayhew Engineering Inc Edmonton Alta	218,722
Kent Marketing Services London Ont	113,781
Lavalintech Inc Montreal Que	100,000
Northland Associates St John's Nfld	111,189
Ortech International Mississauga Ont	154,182
Queen's University Kingston Ont	157,732
Survival Systems Ltd Dartmouth NS	129,932
Sypher Mueller International Inc Ottawa Ont	956,949
Thermo Dynamics Ltd Dartmouth NS	144,223
University of New Brunswick Fredericton NB	101,196
University of Waterloo Waterloo Ont	488,033
Health and welfare services $1,655	
Legal services $49,297	
Protection services $273,664	
Canadian Corps of Commissionaires Ottawa Ont	273,664
Scientific services $5,199,657	
British Columbia Research Corp Vancouver BC	212,304
BTC Membranes Inc North Vancouver BC	282,661
Canadian Solar Industries Association Inc Ottawa Ont	142,743
Centre de recherche industrielle du Quebec Ste-Foy Que	105,393
Ensyn Engineering Ltd Associates Gloucester Ont	155,043
Forintek Canada Corp Ottawa Ont	323,491
General Comminution Inc Toronto Ont	124,896
Iogen Corporation Ottawa Ont	165,772
MacLaren Plansearch Ltd Willowdale Ont	120,000
McGill University Montreal Que	126,742
New Brunswick Research & Productivity Council Fredericton NB	114,323
Ortech International Mississauga Ont	114,122
Queen's University Kingston Ont	250,081
Saskatchewan Research Council Saskatoon Sask	172,241
The Electrofuel Manufacturing Co Toronto Ont	215,342
Universite de Sherbrooke Sherbrooke Que	109,978
Universite Laval Quebec Que	152,074
University of Waterloo Waterloo Ont	187,416
Training and educational services—Public servants $686,252	
Maple Leaf Language Centre Ltd Ottawa Ont	221,980
Other professional services $7,426,811	
Canadian Home Builders Assoc Ottawa Ont	2,014,000
Canadian Standards Association Rexdale Ont	155,388
Dale Batchilder Manitouwadge Ont	128,388
Department of Justice Ottawa Ont	1,054,237
Environment Canada Hull Que	169,051
National Defence Ottawa Ont	150,000
National Research Council of Canada Ottawa Ont	495,437
Peat Marwick and Partners Management Consultants Toronto Ont	114,546
Other services $2,827,564	
Bennett Jones Barristers & Solicitors Calgary Alta	561,247
Cassels Brock & Blackwell Barristers & Solicitors Toronto Ont	395,264
Environment Canada Hull Que	119,051
Supply and Services Canada Hull Que	1,016,605

MINERALS AND EARTH SCIENCES PROGRAM $53,064,809

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Accounting services $122,380	
Collection agency services $4,644	
Computer services (informatic) $2,175,404	
Blue Vajra Computing Halifax NS	134,581
MacDonald Dettwiler and Assoc Richmond BC	150,000
Prologic Systems Ltd Ottawa Ont	708,562
SHL Systemhouse Inc Ottawa Ont	104,700
Supply and Services Canada Hull Que	304,245
Engineering services $4,283,960	
HIW Surveys Ltd Yellowknife NWT	210,885
ICE Consulting Ltd Calgary Alta	397,952
MacDonald Dettwiler and Assoc Richmond BC	275,000
Martin & Company Ltd Lethbridge Alta	144,855
Minister of Finance and Corporate Relations Victoria BC	620,000
Photocartotheque Quebecoise Ste-Foy Que	200,000
Spar Aerospace Ltd Ste-Anne-de-Bellevue Que	952,634
Star Tech Incorporated Edmonton Alta	214,199
Techni Metric Inc Trois-Rivières Que	151,472
Underhill & Underhill Hay River NWT	319,819
Health and welfare services $1,254	
Legal services $15,108	
Protection services $1,275,830	
Canadian Corps of Commissionaires Ottawa Ont	954,812
National Protective Service Co Ltd Ottawa Ont	290,523
Scientific services $18,090,845	
Advanced Membranes Inc Nepean Ont	101,178
Alberta Research Council Edmonton Alta	189,177
Arctic Investigations Inc Surrey BC	380,839
Boojun Research Ltd Toronto Ont	101,778
Canadian Seabed Research Halifax NS	168,329
Capilano Geophysical Ltd Calgary Alta	441,650
Cube Systems Consulting Serv Ltd Ottawa Ont	117,800
Digicon (Canada) Inc Calgary Alta	477,930
Fleet Technology Ltd Kanata Ont	616,618
Geophoto Services Ltd Calgary Alta	1,192,027
Gulf Canada Calgary Alta	124,853
Hudson Bay Mining & Smelting Leaf Thompson Man	233,322
INCO Ltd Copper Cliff Ont	236,363
Interra Technologies Ltd Ottawa Ont	1,245,407
Laval University Ste-Foy Que	102,988
McGregor Geoscience Ltd Halifax NS	154,218
Micromedia Ltd Toronto Ont	248,103
New Brunswick Electric Power Commission Fredericton NB	403,268
New Brunswick Research and Productivity Council Fredericton NB	152,273
Noranda Research Centre Pointe-Claire Que	109,895
Nova-Husky Research Group Ltd Calgary Alta	403,037
Petro-Canada Inc Mississauga Ont	444,530
Petroleum Recovery Institute Calgary Alta	264,046
Powerlaser Ltd King City Ont	104,893
Queen's University Kingston Ont	340,464
Sceptre Resources Ltd Calgary Alta	118,709
Stelco Technical Services Ltd Burlington Ont	133,875
Universite de Sherbrooke Sherbrooke Que	262,300
University of:	
Alberta Edmonton Alta	109,715
British Columbia Vancouver BC	324,871
Calgary Calgary Alta	389,132
New Brunswick Fredericton NB	263,272
Toronto Toronto Ont	104,498

ENERGY, MINES AND RESOURCES—*Concluded*

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Western Ontario London Ont	234,341
Welding Institute of Canada Oakville Ont	146,833
Western Geophysical Co Calgary Alta	126,702
Zenon Environmental Inc Burlington Ont	113,795

Training and educational services—Public servants $1,336,799

The Caron School of Languages Vanier Ont	167,920
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	106,672

Other professional services $3,372,266

Gendron Lefebvre & Associes Laval Que	607,582
Goss Gilroy & Associates Ltd Ottawa Ont	241,783
Kenting Earth Sciences Ltd Ottawa Ont	280,127
National Research Council of Canada Ottawa Ont	648,791
Public Service Commission of Canada Ottawa Ont	141,378
Supply and Services Canada Hull Que	455,937
Terra Surveys Ltd Ottawa Ont	243,780

Other services $22,386,319

Alberta Research Council Edmonton Alta	103,572
Arctic Resources Ltd Montreal Que	103,374
Black Electric Ltd Ottawa Ont	212,626
Bondar Clegg and Co Ltd Ottawa Ont	265,706
Bradley Air Services Ltd Carp Ont	231,294
Calian Technology Kanata Ont	520,204
Dataspan Technology Inc Calgary Alta	112,479
Dendron Resource Surveys Ltd Ottawa Ont	187,632
Environment Canada Hull Que	229,924
Fisheries and Oceans Canada Hull Que	323,554
Frank's Janitorial Contracting Ltd Calgary Alta	100,788
Geographic Air Surveys Ltd Edmonton Alta	128,906
Harrington Ottawa Ont	108,708
Horler Information Inc Ottawa Ont	195,198
Innotech Aviation Ltd Ottawa Ont	579,763
Interra Technologies Ltd Ottawa Ont	448,822
Intercontinental Maps and Charts Ltd Toronto Ont	159,299
Kenting Earth Sciences Ltd Ottawa Ont	839,236
Laval Fortin Ltee Alma Que	180,000
McElhanney Services Ltd Vancouver BC	112,231
Miller Communications Kanata Ont	577,925
Narwhal Arctic Services Calgary Alta	207,026
National Research Council of Canada Ottawa Ont	133,881
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	1,172,034
Photosur Inc Montreal Que	1,129,643
Prologic Systems Ltd Ottawa Ont	203,953
Public Works Canada Ottawa Ont	110,351
Quantum Management Services Ltd Montreal Que	179,490
Questor Surveys Ltd Brantford Ont	143,016
Sandor Geophysics Ltd Kanata Ont	586,800
Sial Geosciences Inc Montreal Que	125,975
Spot Image Paris France	1,290,185
Supply and Services Canada Hull Que	4,562,304
Terra Surveys Ltd Ottawa Ont	254,533
US Department of Commerce (NOAA) Rockville Md USA	709,500
Victor Temporary Services Ltd Ottawa Ont	127,006
X-ray Assay Laboratories Don Mills Ont	118,620

Atomic Energy Control Board $5,273,263

Accounting services $95,722

Computer services (informatic) $197,487

Engineering services $1,180,420

Atomic Energy of Canada Limited Ottawa Ont	1,150,000

Health and welfare services $10,572

Legal services $10,708

Protection services $22,699

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Scientific services $552,959

Training and educational services—Non-public servants $1,300

Training and educational services—Public servants $145,967

Other professional services $2,575,423

Atlantic Nuclear Services Ltd Fredericton NB	111,592
Atomic Energy of Canada Limited Ottawa Ont	410,928
Energy, Mines and Resources Ottawa Ont	119,625
MacLaren Plansearch Inc Willowdale Ont	326,101
Ontario Hydro Toronto Ont	213,134
United States Regulatory Commission Washington DC USA	118,000

Other services $480,006

Ontario Ministry of Labour Toronto Ont	218,304

National Energy Board $1,055,887

Computer services (informatic) $143,679

Engineering services $11,126

Protection services $85,540

Training and educational services—Public servants $235,725

Other professional services $89,642

Other services $490,175

ENVIRONMENT $134,320,416

Department $134,320,416

ADMINISTRATION PROGRAM $8,134,050

Accounting services $383,048

Computer services (informatic) $222,744

Engineering services ($8,587)

Legal services $10,334

Protection services $134,434

Scientific services $200,037

Training and educational services—Non-public servants $314

Training and educational services—Public servants $211,770

Acres International Ltd Niagara Falls Ont	100,792

Other professional services $2,424,080

Other services $4,555,876

Barbara Personnel Inc Ottawa Ont	310,834

ENVIRONMENTAL SERVICES PROGRAM $73,435,448

Accounting services $198,869

Computer services (informatic) $2,337,762

Intera Technology Ottawa Ont	100,317

ENVIRONMENT—*Concluded*

Engineering services $3,172,594

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ADGA Ltd Ottawa Ont	757,055
Bradley Air Services Carp Ont	226,551
Canadian Astronautics Ltd Ottawa Ont	250,702
MBP Technologies Inc Dorval Que	335,710
Miller Communications Systems Ottawa Ont	273,963
Plan Tel Montreal Que	100,414
Telesat Gloucester Ont	504,280
Ursel Systems Ltd Ottawa Ont	287,433

Health and welfare services $4,502

Legal services $345,439

Protection services $826,328

	$
Canadian Corps of Commissionaires:	
Hamilton Ont	215,712
Ottawa Ont	114,938
Saskatoon Sask	133,738

Scientific services $22,560,434

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Agriculture Canada Regina Sask	127,000
Aipellee Arctic Enterprises Clyde River NS	192,245
Atmospheric Environment Services Toronto Ont	400,000
Brander Smith D Vancouver BC	181,887
Dearborn Chemicals Mississauga Ont	113,020
Dickens & Associates Yellowknife NWT	114,099
Enviromega Ltd Campbellville Ont	162,965
Environnement Illimite Montreal Que	269,450
Fairburn W Kindersley Saskatchewan Sask	146,203
Gilles Shooner et Associés Loretteville Que	354,000
Government of Quebec Quebec City Que	749,648
Institut national de recherche scientifique Ste-Foy Que	583,470
Jean Béland & Associés Neufchatel Que	238,796
Lavallin Environnement Montreal Que	356,320
Maclaren Plansearch Ltd Halifax NS	284,044
Mann Testing Laboratories Ltd Mississauga Ont	324,994
McGill University Montreal Que	106,319
Monenco Consultants St Catharines Ont	132,000
Norland Science Ottawa Ont	246,348
Novalab Lachine Que	273,030
Procean Ste-Foy Que	213,336
Province of Manitoba Winnipeg Man	229,924
Reid Crowther & Partners Calgary Alta	224,024
Roche Ltée Ste-Foy Que	113,434
Scientific Instrument Saskatoon Sask	220,719
Sincerely Mouse Mondemaya Ont	139,572
Tecsult Inc Montreal Que	131,835
Thérien D Ste-Therese Que	108,419
Tobin S Placentia Nfld	124,649
Toonooik-Sahoonik Coop Pond Inlet NWT	182,739
Université Laval Quebec Que	224,682
Wastart Ltd Guelph Ont	172,597
West Baffin Cape Dorset NWT	167,292
Wessel Dave Bryden Ont	104,711
603928 Ontario Inc Dundas Ont	168,505

Training and educational services—Non-public servants $25,928

Training and educational services—Public servants $1,854,328

Other professional services $12,121,097

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American Chemical Society Colombus Ohio USA	169,201
Barringer Research Rexdale Ont	120,000
Bristol Aerospace Winnipeg Man	220,902
Ch2m Hill Engineering Waterloo Ont	110,942
Intera Technologies Ltd Calgary Alta	2,493,427
Inter-Canadian Ste-Foy Que	211,047
Maclaren Engineers Willowdale Ont	210,122
Mcleay D & Associates Vancouver BC	128,724

Other services $29,988,167

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American Chemical Society Colombus Ohio USA	1,038,000
Angus Employment Agency Hamilton Ont	325,340
Barbara Personnel Inc Hull Que	122,463
Drake Office Overload Quebec Que	129,860
Environment Applications Group Ltd Toronto Ont	110,281
Environment Canada Ottawa Ont	617,635
Ian Martin & Associates Toronto Ont	156,000
International Conference Services Vancouver BC	111,580
Major Event Management Vancouver BC	1,295,920
McDonald Dettwiler Richmond BC	781,137
Memtec Trade Shows Vancouver BC	123,960
Pass Group Ottawa Ont	235,981
Réjane Personnel Inc Hull Que	250,382
Services de gestion Quantum Montreal Que	141,297
STM Systems Corp Willowdale Ont	402,385
Supply and Services Canada Ottawa Ont	585,449
White Star Cleaning Services Hamilton Ont	209,680

PARKS PROGRAM $52,750,918

Accounting services $137,339

Computer services (informatic) $443,623

Engineering services $29,636,084

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Claudius Carnagie and Associates Ltd Ottawa Ont	146,946
Department of Public Works Ottawa Ont	25,369,521
Geocon Inc Fredericton NB	142,000
Reid Crother Calgary Alta	352,216

Health and welfare services $72,100

Legal services $185,656

Protection services $2,637,810

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Canadian Corps of Commissionaires:	
Halifax NS	444,923
Ottawa Ont	263,668
St John's Nfld	217,219
Winnipeg Man	137,805
Pinkerton's of Canada Ltd Ottawa Ont	103,783

Scientific services $1,299,935

Training and educational services—Non-public servants $282,474

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Prince Albert Rural School Division No 56 Prince Albert Sask	113,500

Training and educational services—Public servants $818,223

Other professional services $2,628,374

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Synerlogic Inc Calgary Alta	103,353

Other services $14,609,300

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Airport Transfer Limited Dartmouth NS	230,000
APIS Enterprises Elmsdale NS	175,591
Baddeck Lions Club Baddeck NS	121,060
Big Horn Transport Calgary Alta	133,046
Chatham Coach Lines Chatham Ont	138,375
Department of Public Works Ottawa Ont	103,122
Department of Supply and Services Ottawa Ont	1,257,518
Environment Canada Ottawa Ont	569,481
Fortier Associates Misku Alta	118,582
Halifax Citadel Foundation Halifax NS	227,729
Island Coastal Services Ltd Charlottetown PEI	256,452
Kusawa Contracting Ltd Vancouver BC	167,425
Netherwood Properties Ltd Charlottetown PEI	184,168
Wastewater Technology Centre Burlington Ont	204,000

EXTERNAL AFFAIRS $109,676,328

Department $83,410,588

CANADIAN INTERESTS ABROAD PROGRAM $83,384,065

Accounting services $938,224

Computer services (informatic) $2,982,116

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Digital Equipment of Canada Ottawa Ont	163,850
Remuera Corporation Ottawa Ont	137,604

Engineering services $2,195,964

Department of Public Works Ottawa Ont	577,200

Health and welfare services $394,392

Legal services $2,649,100

Miller and Chevalier Washington DC USA	528,000

Protection services $6,563,683

Canadian Corps of Commissionaires Ottawa Ont	1,946,814
National Protective Service Co Ottawa Ont	126,567
Royal Canadian Mounted Police Ottawa Ont	226,056

Training and educational services—Non-public servants $1,405,443

Cambria Associates Ottawa Ont	104,500

Training and educational services—Public servants $2,814,266

AMS Management Systems Canada Inc Ottawa Ont	112,288
Hinoki Academy Ottawa Ont	130,730
Interlangues Language School Ottawa Ont	253,279
Living Language Services Ottawa Ont	104,907
United States Dept of State Arlington Va USA	154,361

Other professional services $12,157,840

Association of Universities and Colleges Ottawa Ont	104,770
Burgener Lachapelle Kilpatrick Architects Calgary Alta	326,977
Canadian Exporters Association Ottawa Ont	228,870
Dalhousie University Halifax NS	303,907
Intertask Limited Ottawa Ont	549,226
Rivera Hartling Systems Ltd Kingston Ont	677,027
Statistics Canada Ottawa Ont	196,676
Supply and Services Canada Ottawa Ont	212,415
McNamara Vincent M Comox BC	133,236
The Foundation Co of Canada Scarborough Ont	1,075,317

Other services $51,283,037

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Aim Technical Services Ottawa Ont	226,639
Association of Universities and Colleges Ottawa Ont	778,901
Barbara Personnel Inc Ottawa Ont	580,816
Boyd Moving and Storage Ltd Ottawa Ont	415,472
Bradson Mercantile Inc Ottawa Ont	323,892
Burson - Marsteller Ltd Ottawa Ont	187,430
CLA International Hull Que	120,421
Canadian Broadcasting Corporation Ottawa Ont	280,006
Canadian Corps of Commissionaires Ottawa Ont	381,507
CDI Temporary Services Ltd Ottawa Ont	130 963
Crawley and McCracken Co Ltd Ottawa Ont	321,540
Drake Office Overload Ottawa Ont	193,906
Export Development Corp Ottawa Ont	121,259
Fairbairn Ottawa Ont	110,362
Fisheries and Oceans Dept Ottawa Ont	119,546
Harrington Temporary Services Ottawa Ont	104,727
Hill and Knowlton Canada Ltd Ottawa Ont	175,807
Industry, Science and Technology Ottawa Ont	427,584
International Council for Canadian Studies Ottawa Ont	278,031
Lamoureux International Montreal Que	367,523
Longhouse Bookshop Toronto Ont	142,618
MG Transport Ville St-Laurent Que	156,849
MacDonald and Brisson Personnel Nepean Ont	116,711
National Arts Centre Ottawa Ont	261,950
Network Personnel Ottawa Ont	358,325
Olsten of Ottawa Toronto Ont	113,723
Press News Limited Toronto Ont	199,429
Privy Council Office Ottawa Ont	215,104
Prologic Systems Ltd Ottawa Ont	175,065
Department of Public Works Ottawa Ont	153,151
Rejane Personnel Inc Hull Que	189,773
SHL Systemhouse Ltd Ottawa Ont	546,206
Standards Council of Canada Ottawa Ont	484,233
Supply and Services Canada Ottawa Ont	1,547,790
Temporarily Yours Ottawa Ont	109,623
The 500 Selection Services Ltd Ottawa Ont	148,809
The Job Farm Ottawa Ont	101,840
World University Service CDA Ottawa Ont	234,087

WORLD EXIBITIONS PROGRAM $26,523

Other professional services $15,613

Other services $10,910

Canadian International Development Agency $24,993,312

Accounting services $152,561

Computer services (informatic) $5,579,521

A P G Inc Ottawa Ont	560,725
A Q R Management Services Inc Gloucester Ont	801,998
ASG Inc Orleans Ont	396,404
Canadian Informatics Corporation Ltd Ottawa Ont	148,530
Canadian Technology Marketing Group Ltd Ottawa Ont	944,633
Densan Consultants Ltd Ottawa Ont	206,319
Ducros Meilleur Roy & Associés Montreal Que	102,366
Exocom Systems Corporation Ottawa Ont	328,022
R Flaman Management Partners Ltd Ottawa Ont	126,684
Iota Consulting Ltd Nepean Ont	160,276
Loecus Informatics Ltd Ottawa Ont	145,860
Quantum Information Resources Ltd Ottawa Ont	107,602
Synerlogic Inc Ottawa Ont	169,565

Engineering services $7,095

Legal services $2,600

Protection services $8,706,250

Supply and Services Canada/Revenue Fund Hull Que	6,501,882

Training and educational services—Public servants $1,938,914

CLA International Hull Que	114,055
R Flaman Management Partners Ltd Ottawa Ont	115,281
Lemmex & Associates Ltd Ottawa Ont	100,418

Other professional services $5,822,852

Coopers & Lybrand Consulting Group Montreal Que	103,145
Deloitte & Touche Toronto Ont	147,733
Department of Public Works Ottawa Ont	804,910
Destrier Management Consulting Inc Ottawa Ont	103,700
G Dunn Records Management Services Inc Stittsville Ont	343,593
Lavalin Formation Corp Inc Montreal Que	106,878
Price Waterhouse Montreal Que	103,938
SSC/Bureau of Management Consulting Ottawa Ont	140,146
York Advertising Ltd Ottawa Ont	481,760

Other services $2,783,519

Barbara Personnel Inc Ottawa Ont	250,629
Bradson Personnel Services Ottawa Ont	341,735
CLA Uni-Personnel Hull Que	176,768
Norrel Temporary Services of Canada Toronto Ont	111,477
Supply and Services Canada/Revenue Fund Hull Que	864,262

EXTERNAL AFFAIRS—*Concluded*

Canadian Secretariat $212,127

Accounting services $375

Computer services (informatic) $875

Legal services $153,587

Training and educational services—Public servants $32,179

Other professional services $9,173

Other services $15,938

International Joint Commission $1,060,301

Accounting services $76,000

Training and educational services—Public servants $21,471

Other professional services $33,353

Other services $929,477

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Environment Canada Ottawa Ont	512,298

FINANCE $35,446,797

Department $10,230,726

FINANCIAL AND ECONOMIC POLICIES PROGRAM $10,230,726

Accounting services $245,038

Supply and Services Canada/Audit Services Bureau Ottawa Ont	244,999

Computer services (informatic) $1,048,122

LGS Data Processing Ottawa Ont	290,235
Systems Network Inc Ottawa Ont	354,518

Legal services $276,365

Thorsteinsson Mitchell Little Vancouver BC	142,706

Protection services $1,432,117

Canadian Corps of Commissionaires Ottawa Ont	1,428,538

Training and educational services—Public servants $316,645

Other professional services $2,950,532

Canada Deposit Insurance Corp Ottawa Ont	133,487
Clarkson Gordon Ottawa Ont	100,136
Conference Board of Canada Ottawa Ont	122,991
Coopers & Lybrand Toronto Ont	213,264
Decima Research Ltd Toronto Ont	489,720
Ernst & Young Toronto Ont	165,958
Levie Richard Ottawa Ont	105,000
Meloche Communication Group Toronto Ont	183,839
Peat Marwick Mitchell & Co Toronto Ont	219,150
Societe Gamma Inc Ottawa Ont	147,300

Other services $3,961,907

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Barbara Personnel Inc Ottawa Ont	224,966
Conference Board of Canada Ottawa Ont	122,991
Data Resources Inc Toronto Ont	144,114
Harrington Marketing Ltd Ottawa Ont	116,773
Info Centre Network Toronto Ont	186,876
IST L'Industrielle-Services Montreal Que	231,820
Ottawa Personnel Consultants Ottawa Ont	177,138
Quantum Management Services Ltd Montreal Que	416,143
SPI Consultants Ottawa Ont	102,441
Stastitics Canada Ottawa Ont	120,650
Supply and Services Canada/PASS Mgmt Group Ottawa Ont Ottawa Ont	493,372
Temporarily Yours Ltd Toronto Ont	142,449

Auditor General $7,117,303

Accounting services $3,481,570

Ernst & Young Toronto Ont	129,801
Malette Benoît Boulanger Rondeau & Associés Montreal Que	126,432
Nolan Norton Canada Toronto Ont	140,750
Peat Marwick Toronto Ont	207,473
Price Waterhouse Toronto Ont	120,186
Raymond Chabot Martin Paré Montreal Que	183,774
Touche Ross & Co Ottawa Ont	342,212

Computer services (informatic) $807,454

Minasu Information Systems Ltd Ottawa Ont	190,929
Oracle Corporation Canada Inc Ottawa Ont	160,753

Legal services $24,584

Protection services $40,260

Training and educational services—Non-public servants $292,354

Training and educational services—Public servants $181,701

Other professional services $1,008,543

Canadian Institute of Stress Toronto Ont	113,400

Other services $1,280,837

Network Personnel Inc Ottawa Ont	151,977

Canadian International Trade Tribunal $1,264,398

Accounting services $1,031

Computer services (informatic) $39,800

Legal services $12,205

Training and educational services—Public servants $33,540

Other professional services $866,365

Clarkson Gordon Ottawa Ont	227,927
Informetrica Limited Ottawa Ont	115,520

Other services $311,457

Office of the Superintendent of Financial Institutions $13,611,309

Accounting services $11,677,368

Coopers & Lybrand Toronto Ont	2,630,102
Deloitte Haskins & Sells Toronto Ont	7,082,214
Ernst & Young Toronto Ont	114,851
Peat Marwick Thorne Toronto Ont	1,445,456
Price Waterhouse Toronto Ont	290,878
Supply and Services Canada Hull Que	113,867

Computer services (informatic) $53,232

Legal services $96,109

Protection services $55,889

Training and educational services—Public servants $127,509

FINANCE—*Concluded*

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Other professional services $558,690	
Other services $1,042,512	
IP Sharpe Toronto Ont	135,727
STM Systems Corporation Mississauga Ont	397,138

Privatization and Regulatory Affairs $3,223,061

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Accounting services $23,028	
Legal services $271,123	
Clarkson and Tetrault Montreal Que	140,501
Goodman and Goodman Toronto Ont	129,998
Training and educational services—Public servants $42,758	
Other professional services $2,638,049	
Air Canada Montreal Que	2,500,000
Other services $248,103	

FISHERIES AND OCEANS $77,969,012

Department $77,[illegible] 012

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Accounting services $527,23[illegible]	
SSC/Audit Services Bureau Hull Que	103,077
SSC/Bureau of Management Consulting Hull Que	131,582
Collection agency services $31,562	
Computer services (informatic) $4,710,117	
Canada Systems Group Ottawa Ont	143,942
Comshare Rexdale Ont	103,484
Cypher Consulting Sidney BC	107,319
Datacrown Corp Ottawa Ont	426,141
Dataline Inc Toronto Ont	696,209
Gabriel Bandel & Assoc Ltd Vancouver BC	135,833
Idon Corporation Ottawa Ont	219,025
Imata Ottawa Ont	114,167
International Datacasting Corp Ottawa Ont	182,696
J O Thomas & Assoc Ltd Vancouver BC	204,592
Silico Computer Services Nepean Ont	161,719
Systems Corporation Willowdale Ont	216,336
Veritaaq Technologies Inc Ottawa Ont	101,129
VK Computer Systems Ottawa Ont	101,773
West Coast Oceanography Inc Sidney BC	104,064
Engineering services $4,448,522	
Copac Inc Riviere-du-Loup Que	486,549
Gaston Drouin and Associates Ste-Foy Que	249,113
Hay & Co Vancouver BC	112,946
Jean Guy Marsan & Assoc Rimouski Que	105,179
Kerr Wood Leidel Assoc Ltd North Vancouver BC	131,929
Knudson Engineering Ltd Perth Ont	231,582
Newfoundland Exchequer Account St John's Nfld	1,218,416
Public Works Canada:	
Halifax NS	125,670
Montreal Que	143,523
Vancouver BC	110,263
TD Engineering Co Ltd Edmonton Alta	129,446
Health and welfare services $18,430	
Legal services $1,883,237	
Baker Newby & Co Chilliwack BC	208,498
Mercer MacNab & Vavasour St John's Nfld	226,993
Protection services $2,166,184	
Canadian Corps of Commissionaires:	
Halifax NS	434,037
St John's Nfld	249,147
Victoria BC	861,199
Scientific services $18,409,607	
Aerodat Ltd Mississauga Ont	146,233
Archipelago Marine Research Victoria BC	121,971
Arctic Sciences Ltd Sidney BC	126,420
Biorex Groupe Conseil Inc Ste-Foy Que	160,852
CB Research International Corp Sidney BC	109,499
Cowichan Band Council Duncan BC	150,635
Dalhousie University Halifax NS	315,453
Eclec/Tech Research Ltd Nanaimo BC	119,643
Gilles Shooner et Assoc Loretteville Que	109,368
Grand Council of the Crees Montreal Que	145,000
Great Lakes Fisheries Commission Ann Arbor Mich USA	464,330
GTA Associates Shediac NB	268,050
Huntsman Marine Sciences Centre St Andrews NB	141,443
Inst Nat Rech Sci Ocean Rimouski Que	113,920
JC Lee and Assoc Ltd Nanaimo BC	190,531
JO Thomas & Assoc Ltd Vancouver BC	1,317,488
LGL Ltd Sidney BC	267,711
Lapel Groupe Conseil Inc Quebec Que	109,304
Lavalin Environnement Inc Montreal Que	157,981
Newfoundland Exchequer Account St John's Nfld	1,538,827
P&M Personnel Services Maple Ridge BC	107,163
Procean Enr Quebec Que	141,205
Scantec Ltd Bedford NS	149,927
Transport Canada St John's Nfld	178,776
Travel Ltd Dartmouth NS	189,179
Triton Environmental Consulting Burnaby BC	188,674
Training and educational services—Non-public servants $69,915	
Training and educational services—Public servants $1,425,321	
Royal Canadian Mounted Police Regina Sask	160,266
Other professional services $8,909,324	
Canadian Saltfish Corp St John's Nfld	111,082
Canpolar Consultants Ltd St John's Nfld	199,020
Environment & Resource Mgmt Grand Falls Nfld	250,000
Geophysique GPR International Longueuil Que	374,355
Hinds Brian Assoc Ltd Ottawa Ont	136,420
Laurier Group of Systems Ottawa Ont	114,900
LGL Ltd Sidney BC	410,582
Loecus Informatics Ltd Ottawa Ont	117,840
Natural Sciences and Engineering Research Council Ottawa Ont	460,000
Nfld & Labrador Inst of Fisheries St John's Nfld	120,000
Nortak Software Ltd Ottawa Ont	106,898
O Malley Communications Ottawa Ont	111,306
Pacific Fisheries Research & Dev Richmond BC	211,383
Price Waterhouse Ottawa Ont	108,269
Public Works Canada Ottawa Ont	122,798
SSC/Bureau of Management Consulting Hull Que	168,442
Other services $35,369,560	
ACSI - Biorex Ste-Foy Que	189,477
Barbara Personnel Inc Ottawa Ont	186,101
Beothuk Data Systems Ltd:	
Darmouth NS	2,036,206
St John's Nfld	2,690,496
Bon Accord Enterprises Parksville BC	246,935
Boreal Services Bella Coola BC	219,121
Chehalis Indian Band Agassiz BC	237,350
Clayoquot Indian Band Tofino BC	105,570
Control Data Canada Ltd Mississauga Ont	142,297
Cowichan Band Council Duncan BC	312,457
Davies DJ Ltd Victoria BC	550,000
D'Arcy Investment Corporation D'Arcy BC	140,800
Energy, Mines and Resources Ottawa Ont	291,588
Environmental Pacific Limited Burnaby BC	214,684
Fort Babine Enterprise Society Smithers BC	117,520

FISHERIES AND OCEANS—*Concluded*

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Gault Western Personnel Ltd Vancouver BC	477,577
Heiltsuk Band Council Waglisla BC	155,000
Horizon Maintenance Sparkle Co Dartmouth NS	144,356
Informat Toronto Ont	100,233
Kelly Services Ltd Vancouver BC	262,979
Kincolith Band Council Kincolith BC	142,166
Kispiox Indian Band Hazelton BC	210,200
Kitasoo Band Council Klemtu BC	142,667
Kitsumkalum Indian Band Terrace BC	130,747
Masset Band Council Masset BC	126,905
Nanaimo Community Employment Nanaimo BC	248,255
New Communication Concepts Ltd Vancouver BC	101,405
Nfld and Labrador Computer Services St John's Nfld	127,935
Nimpkish Indian Band Alert Bay BC	209,879
Nisaka Elementary School Port Hardy BC	187,662
Norex Leasing Inc Burlington Ont	131,573
North Thompson Indian Band Barriere BC	125,630
Oweekeno Indian Band Port Hardy BC	118,000
PCM Group St John's Nfld	115,276
Penny Salmon Enhancement Society Penny BC	115,629
Placements - Vancouver Island Nanaimo BC	182,091
Powell River Salmon Society Powell River BC	178,000
Prime Personnel Victoria BC	369,308
Public Works Canada Vancouver BC	336,152
Qualicum Band of Indians Qualicum Beach BC	177,074
Russell Pike Pasedena Nfld	105,205
Royal Bank of Canada Merrit BC	719,554
San Juan Enhancement Society Port Renfrew BC	131,016
S A Taylor Petitcodiac NB	117,971
Seaspring Salmon Farm Ltd Chemainus BC	116,998
Sechelt Indian Band Sechelt BC	160,000
Seetchestn Indian Band Savona BC	112,146
Seymour Salmonid Society North Vancouver BC	176,351
Skidegate Band Council Queen Charlotte City BC	153,826
Sliammon Indian Band Powell River BC	179,997
Streamline Consulting Services Ladysmith BC	283,468
Supply and Services Canada Ottawa Ont	3,907,226
Supply and Services Canada Hull Que	797,327
Temporarily Yours Vancouver BC	1,258,258
Terrace Salmonid Enhancement Society Terrace BC	203,123
Terra Surveys Sidney BC	344,219
The 500 Selection Services Ltd Ottawa Ont	380,582
Thornton Creek Enhancement Society Ucluelet BC	140,924
Toboggan Creek Salmon Smithers BC	145,000
Tom Bursey Cleaners Ltd St John's Nfld	116,929
Triton Environmental Consulting Burnaby BC	562,438

FORESTRY $11,613,732

Accounting services $530,685

Computer services (informatic) $429,854

Engineering services $168,844

Health and welfare services $48

Legal services $848

Protection services $269,576

Scientific services $3,069,760

CAB International London UK	112,387
Forintek Canada Vancouver BC	446,647

Training and educational services—Public servants $677,700

Other professional services $2,354,207

CIF Debert Halifax NS	105,000
Council of Forest Industries Vancouver BC	176,340

Other services $4,112,210

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Exocom Ottawa Ont	209,814
Maritimes Forestry Complex Fredericton NB	264,197

GOVERNOR GENERAL $780,743

Computer services (informatic) $624

Training and educational services—Public servants $24,869

Other professional services $288,867

Other services $466,383

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $65,523,567

Department $65,523,567

ADMINISTRATION PROGRAM $9,098,000

Accounting services $1,253,368

Chalmer Milroy Arnold AMY Association Ottawa Ont	197,697
Coopers and Lybrand Ottawa Ont	163,120
Supply and Services Canada Ottawa Ont	694,635

Computer services (informatic) $328,559

Engineering services $4,584,194

Public Works Canada Ottawa Ont	4,584,194

Health and welfare services $5,418

Legal services $4,877

Protection services $13,001

Training and educational services—Non-public servants $15,378

Training and educational services—Public servants $238,069

Other professional services $1,229,095

Other services $1,426,041

Industrielle-Services Techniques Montreal Que	100,232
Supply and Services Canada Ottawa Ont	237,308
The 500 Selection Services Ltd Ottawa Ont	169,045

INDIAN AND INUIT AFFAIRS PROGRAM $46,939,148

Accounting services $576,420

Touche Ross & Co Toronto Ont	157,367
Vennard Johannesen & Co Edmonton Alta	338,109

Collection agency services $800

Computer services (informatic) $2,290,383

Atkinson Tremblay & Association Ottawa Ont	243,648
COGNOS Ottawa Ont	107,675
Enersystem Management Edmonton Alta	400,084
Loecus Information Inc Ottawa Ont	115,344
Nutat Technologies Inc Ottawa Ont	345,093
Quantum Information Ottawa Ont	108,016
Silmac Ottawa Ont	132,612
SNI Systems Network Ottawa Ont	136,726
Systematix Ottawa Ont	189,226

INDIAN AFFAIRS AND NORTHERN DEVELOPEMENT—*Concluded*

Engineering services $19,388,197

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C Vincent & Association Cap-Rouge Que	107,895
Clancy & Hopkins Survey Napanee Ont	189,678
Public Works Canada:	
Edmonton Alta	2,066,854
Toronto Ont	4,024,838
Vancouver BC	3,422,357
Winnipeg Man	2,725,046

Health and welfare services $2,233,212

Sociaux Richelieu Longueuil Que	105,844
Le Centre Garry Taylor Beaconsfield Que	121,552

Legal services $2,101,580

Harper Grey Easton & Co Vancouver BC	117,836
Justice Institute Vancouver BC	121,618
McCarthy & McCarthy Calgary Alta	188,542
McCarty & Tetrault Calgary Alta	958,800
Pictou Landing Indian Band Halifax NS	200,000
Preston Willis and Leitch Whitehorse YT	204,467

Protection services $4,356,067

Scientific services $12,219

Training and educational services—Non-public servants $445,788

Training and educational services—Public servants $1,217,570

Maple Leaf Language Centre Ottawa Ont	112,294

Other professional services $8,315,430

Bennett Jones Saskatoon Sask	101,120
David E Osborn Ottawa Ont	234,582
Justice Canada Ottawa Ont	391,229
Marchant Dr Ken Toronto Ont	145,906
Michael S Whittington Co Ottawa Ont	152,750
Peat Marwick Stevenson & Kellogg Ottawa Ont	153,443
Price Waterhouse Management Ottawa Ont	105,225
Public Works Canada Ottawa Ont	157,013
Public Works Canada Winnipeg Man	155,094
R J Genereux & Associates Regina Sask	108,586
Statistics Canada Ottawa Ont	100,805
Stikeman E Barrister Montreal Que	159,029
T E Koepke Consulting Whitehorse YT	199,534
Taylor John Ottawa Ont	113,999
Unicroll Inc Toronto Ont	141,679
Western Management Consultant Edmonton Alta	165,562

Other services $6,001,482

Computer Services Co Ottawa Ont	133,147
Industrial Life Tech Service Ottawa Ont	1,283,945
Supply and Services Canada Ottawa Ont	819,649

NORTHERN AFFAIRS PROGRAM $9,486,419

Accounting services $1,885,095

COGLA Ottawa Ont	1,751,000

Computer services (informatic) $110,482

Engineering services $249,593

Health and welfare services $10,838

Legal services $48,491

Protection services $37,087

Scientific services $322,004

Training and educational services—Non-public servants $246,627

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OJT Training Program Whitehorse YT	145,644

Training and educational services—Public servants $276,623

Other professional services $4,003,907

Archer Cathro Vancouver BC	185,585
Aurum Geological Consultants Vancouver BC	135,523
Energy, Mines and Resources Ottawa Ont	750,000
Environment Canada Ottawa Ont	110,000
Environment Canada West Vancouver BC	254,263
Fisheries and Oceans Ottawa Ont	167,500
Seakem Oceanography Ltd Sidney BC	129,991

Other services $2,295,672

Environment Canada Regina Sask	735,880
Industrial Life Technical Service Montreal Que	115,334
Kusawa Contracting Vancouver BC	1,140,354
Supply and Services Canada Ottawa Ont	232,199

INDUSTRY, SCIENCE AND TECHNOLOGY $115,091,718

Department $45,674,156

INDUSTRY AND TECHNOLOGY PROGRAM $41,764,542

Accounting services $436,048

Supply and Services Canada Ottawa Ont	201,351

Computer services (informatic) $8,519,091

Canadian Informatics Corporation Ottawa Ont	242,500
First City Capital Ltd Ottawa Ont	3,370,458
Hartt & Page Ltd Ottawa Ont	396,748
LGS Consultants Group Inc Ottawa Ont	915,277
Progestic Ottawa Ont	123,720
Quantum Information Resources Ltd Ottawa Ont	190,269
RVO Systems Inc Ottawa Ont	296,286
STM Systems Corp Ottawa Ont	1,019,716
The ACS Group Ltd Ottawa Ont	162,493
Wilcom Systems Kanata Ont	486,941

Health and welfare services $21

Legal services $9,115

Protection services $827,165

Canadian Corps of Commissionaires Ottawa Ont	793,483

Scientific services $104,080

Training and educational services—Public servants $1,280,152

The Public Service Commission of Canada Ottawa Ont	156,264

Other professional services $18,200,562

Association of Universities and Colleges of Canada Ottawa Ont	386,480
Boston Consulting Group Inc Boston Mass USA	280,900
Canada Consulting Inc Toronto Ont	250,000
Conference Board of Canada Ottawa Ont	161,370
Continental Golin/Harris Communications Toronto Ont	136,196
Ernst & Young Consulting Toronto Ont	205,711
Goss Gilroy & Associates Ltd Ottawa Ont	268,690
Hatch Associates Ltd Toronto Ont	137,954
James F Hickling Management Consultants Ltd Ottawa Ont	436,177
Kaon Factory (Triumf) Vancouver BC	264,150
Kurt Salmon Associates Canada Ltd Montreal Que	125,000
LGS Consultants Group Inc Ottawa Ont	175,133

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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Peat Marwick Ltd Ottawa Ont	147,751
PIR Communications Inc Ottawa Ont	102,433
Prospectus Investment & Trade Partners Inc Ottawa Ont	145,904
R J Hyslop and Associates Port Moody BC	162,653
Richard Jones Consulting Services Winnipeg Man	142,820
Secor Inc Montreal Que	173,100
SRI International Menlo Park Calif USA	198,835
Statistics Canada Ottawa Ont	188,500
Supply and Services Canada Ottawa Ont	4,238,117
The Coopers & Lybrand Consulting Group Mississauga Ont	294,882
Touche Ross Management Consultants Ottawa Ont	128,219
Young & Wiltshire Management Consultants Ottawa Ont	204,462

Other services $12,388,308

Barbara Personnel Inc Ottawa Ont	468,466
Boyd Moving and Storage Ottawa Ont	131,590
Bradson Personnel Services Ottawa Ont	181,706
CDI Temporary Services Ltd Ottawa Ont	173,906
Conference Board of Canada Ottawa Ont	130,357
Conseil Int de la Petite Entree Ste-Foy Que	228,350
Dataline Inc Mississauga Ont	145,395
Harrington Temporary Services Ottawa Ont	214,266
Kaon Factory (Triumf) Vancouver BC	3,135,851
Network Personnel Inc Ottawa Ont	156,657
Office des Congres-Tourisme Grand Montreal Montreal Que	163,810
Profil Carriere Inc Montreal Que	100,948
Rejane Personnel Inc Hull Que	156,505
Statistics Canada Ottawa Ont	1,298,687
Supply and Services Canada Ottawa Ont	413,377
The Longwoods Research Group Ltd Toronto Ont	110,700
The 500 Selection Services Ltd Ottawa Ont	391,869
Victor Interim Ottawa Ont	361,368

REGIONAL AND NATIVE ECONOMIC DEVELOPMENT PROGRAM $3,909,614

Accounting services $1,304,738

Supply and Services Canada Ottawa Ont	859,500

Computer services (informatic) $154,116

Engineering services $82,897

Legal services $512

Protection services $24,936

Training and educational services—Public servants $112,991

Other professional services $1,270,974

Federal Business Development Bank Toronto Ont	269,651
First City Capital Ltd Ottawa Ont	262,555

Other services $958,450

Canadian Space Agency $20,670,371

Accounting services $243,601

Supply and Services Canada Ottawa Ont	243,211

Computer services (informatic) $91,568

Engineering services $17,073,726

Calian Tehcnology Limited Kanata Ont	264,020
Miller Communication Kanata Ont	382,899
Spar Aerospace Ltd Ste-Anne-de-Bellevue Que	16,290,854

Scientific services $24,662

Training and educational services—Public servants $30,108

Other professional services $2,008,738

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Gervais Frenette & Associes Montreal Que	135,900
Supply and Services Canada Ottawa Ont	990,185
Miller Communication Kanata Ont	293,760

Other services $1,197,968

Barbara Personnel Inc Ottawa Ont	113,339
Supply and Services Canada Ottawa Ont	360,698

Investment Canada $1,011,612

Accounting services $5,000

Computer services (informatic) $28,240

Legal services $52,541

Protection services $23,740

Training and educational services—Public servants $51,419

Other professional services $43,900

Other services $806,772

National Research Council of Canada $34,431,109

Accounting services $729,672

Computer services (informatic) $2,047,194

Atlantis Scientific Systems Group Inc Ottawa Ont	106,000
Computer & Concepts Assoc Morgan Hill Calif USA	175,238

Engineering services $9,012,023

ADGA Ottawa Ont	163,442
AIT Corporation Nepean Ont	117,000
Basil Fearn Ltd St John's Nfld	505,999
Bristol Aerospace Winnipeg Man	520,136
Canadian Astronautics Ltd Ottawa Ont	238,045
Com Dev Ltd Cambridge Ont	100,000
Hierogam Assoc Ltd Ottawa Ont	599,437
Ontario Research Foundation Mississauga Ont	118,849
Routes Inc Kanata Ont	204,064
Sandwell-Swan Wooster Vancouver BC	123,720
Sed Systems Inc Saskatoon Sask	2,413,206
University of British Columbia Vancouver BC	114,861
University of Toronto Toronto Ont	463,518

Health and welfare services $21,875

Legal services $87,677

Protection services $1,738,559

Canadian Corps of Commissionaires:	
Montreal Que	115,760
Ottawa Ont	863,032
Saskatoon Sask	145,679
St John's Nfld	187,202
Winnipeg Man	154,789

Scientific services $6,854,918

Acquired Intelligence Inc Victoria BC	276,377
Canada-France-Hawaii Telescope Kamuela Hawaii USA	216,806
Dynacon Enterprises Ltd Downsview Ont	374,254
International Submarine Engineering Ltd Port Moody BC	289,023
James F Hickling Ottawa Ont	130,065
Price Waterhouse Ottawa Ont	161,710
RSI Robotics Systems International Sidney BC	112,683
Softwords/Pressporcepic Ltd Victoria BC	482,116
Spectrum Engineering Corporation Ltd Peterborough Ont	135,274
University of Calgary Calgary Alta	223,265
Vadeko International Inc Mississauga Ont	123,861
York University North York Ont	353,660

INDUSTRY, SCIENCE AND TECHNOLOGY—*Concluded*

Training and educational services—Non-public servants $223,524

Training and educational services—Public servants $818,801

Other professional services $4,536,998

Other services $8,359,868

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Empire Maintenance Industries Inc St-Laurent Que	687,864
Energy, Mines and Resources Ottawa Ont	221,110
National Aeronautics & Space Administration Washington DC USA	294,225
National Library of Canada Ottawa Ont	420,463
Natural Sciences and Engineering Research Council Ottawa Ont	114,078
Public Works Canada Winnipeg Man	160,607
Service d'entretien Multi Inc Boucherville Que	115,835
Supply and Services Canada Ottawa Ont	2,722,921
Supply and Services Canada Hull Que	912,372

Natural Sciences and Engineering Research Council $2,771,419

Accounting services $57,034

Computer services (informatic) $837,920

Quantum Information Resources Ottawa Ont	114,513
STM Systems Corp Ottawa Ont	404,077

Protection services $19,542

Scientific services $624,882

Training and educational services—Public servants $51,320

Other professional services $302,431

Other services $878,290

Supply and Services Canada Hull Que	121,264

Science Council of Canada $249,890

Computer services (informatic) $405

Scientific services $148,459

Training and educational services—Public servants $4,734

Other professional services $43,970

Other services $52,322

Statistics Canada $10,283,161

Accounting services $122,460

Computer services (informatic) $807,356

BG Robinson Ottawa Ont	108,414

Engineering services $236

Legal services $475

Protection services $783,345

National Protective Service Co Ltd Ottawa Ont	761,868

Training and educational services—Public servants $939,165

Other professional services $3,520,121

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ABT Association of Canada Ottawa Ont	107,000
Corvideocon Ltd Ottawa Ont	148,425
OPTIM Corporation Ottawa Ont	202,298
Price Waterhouse Associates Ottawa Ont	127,500
Toronto University Toronto Ont	112,670

Other services $4,110,003

Datacap Ltd Ottawa Ont	175,280
Kelly Services Ltd Ottawa Ont	112,986
SPI Consultants Ottawa Ont	113,603
Vital Statistics Ottawa Ont	258,843

JUSTICE $22,764,088

Department $13,958,343

Accounting services $307,550

Audit Services Bureau Ottawa Ont	307,200

Computer services (informatic) $1,783,985

Canadian Technology Marketing Ottawa Ont	648,503
Systematix Ottawa Ont	101,065
Systems Network Inc Ottawa Ont	241,042

Health and welfare services $1,840

Legal services $2,313,685

Koenigsberg & Russel Vancouver BC	717,769
MacAulay McColl Vancouver BC	583,444

Protection services $661,922

Canadian Corps of Commissionaires Ottawa Ont	553,859

Training and educational services—Public servants $629,793

Other professional services $4,185,202

ABT Associates Toronto Ont	102,472
External Affairs Ottawa Ont	478,690
Research Group Toronto Ont	138,416
Statistics Canada Ottawa Ont	477,543
Universite du Quebec Montreal Que	153,968

Other services $4,074,366

Barbara Personnel Inc Ottawa Ont	603,570
Barreau du Quebec Montreal Que	111,306
Network Personnel Ottawa Ont	108,353

Canadian Human Rights Commission $1,456,101

Accounting services $31,206

Health and welfare services $11,950

Legal services $70,065

Protection services $92

Training and educational services—Public servants $31,681

Other professional services $890,753

Other services $420,354

Commissioner for Federal Judicial Affairs $1,860,403

Training and educational services—Non-public servants $511,352

Caron School of Languages Vanier Ont	371,000

JUSTICE—*Concluded*

Training and educational services—Public servants $850,982

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Hilton International Quebec Que	176,927
Delta St-Sauveur St-Sauveur Que	206,126
Canadian Inst for the Admin of Justice Montreal Que	128,543

Other professional services $56,492

Other services $441,577

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DMR Group Ottawa Ont	208,173

Federal Court of Canada $1,180,634

Computer services (informatic) $14,838

Protection services $306,739

Training and educational services—Public servants $44,012

Other professional services $211,354

Other services $603,691

Law Reform Commission of Canada $1,713,617

Accounting services $15,754

Training and educational services—Public servants $18,008

Other professional services $1,451,730

Other services $228,125

Offices of the Information and Privacy Commissioners of Canada $735,817

Legal services $390,054

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Osler Hoskin and Harcourt Ottawa Ont	326,114

Protection services $3,476

Training and educational services—Public servants $14,376

Other professional services $216,653

Other services $111,258

Supreme Court of Canada $823,879

Accounting services $27,667

Computer services (informatic) $56,160

Engineering services $44,627

Protection services $11,035

Training and educational services—Public servants $52,446

Other professional services $243,886

Other services $388,058

Tax Court of Canada $1,035,294

Computer services (informatic) $76,895

Protection services $24,732

Training and educational services—Public servants $24,493

Other professional services $116,711

Other services $792,463

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Allwest Reporting Ltd Vancouver BC	331,036
Nethercutt & Company Ltd Toronto Ont	162,746
Riopel Daigneault Gagnon Larose et Plante Montreal Que	123,191

LABOUR $17,912,301

Department $16,912,727

Accounting services $248,000

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Supply and Services Canada Hull Que	195,825

Health and welfare services $58,366

Legal services $136,625

Protection services $42,391

Training and educational services—Public servants $406,873

Other professional services $2,350,090

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STM Systems Corporation Ottawa Ont	311,975
Supply and Services Canada Hull Que	100,679

Other services $13,670,382

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Assurance-vie Desjardins Levis-Lauzon Que	580,063
Supply and Services Canada Hull Que	169,055
Workers' Compensation Boards of:	
Alberta	964,349
British Columbia	1,371,531
Manitoba	269,266
New Brunswick	121,950
Newfoundland	172,583
Nova Scotia	1,789,884
Ontario	3,770,067
Quebec	3,139,851
Saskatchewan	427,878

Canada Labour Relations Board $508,713

Computer services (informatic) $7,400

Legal services $149,018

Training and educational services—Public servants $41,092

Other services $311,203

Canadian Centre for Occupational Health and Safety $490,861

Computer services (informatic) $6,872

Protection services $52,485

Scientific services $366

Training and educational services—Non-public servants $1,031

Training and educational services—Public servants $4,608

Other professional services $107,333

Other services $318,166

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Price Waterhouse Toronto Ont	105,462

NATIONAL DEFENCE $743,224,846

Department $741,038,365

Accounting services $353,558

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Government of Canada—Supply and Services Canada Hull Que	353,558

Computer services (informatic) $14,762,800

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ACS Group Ltd Ottawa Ont	131,547
AQR Management Services Inc Gloucester Ont	387,127
Atkinson Tremblay & Associates Inc Ottawa Ont	148,568
Bull HN Information Systems North York Ont	810,255
CGI Information Systems Ottawa Ont	148,380
DMR Group Inc Ottawa Ont	1,874,605
Domus Software Ottawa ont	480,358
Exocom Systems Corp Ottawa Ont	212,318
Eyretechnics Ltd Ottawa Ont	272,972
Federal Reserve Bank New York NY USA	241,114
Hartt and Page Ltd Ottawa Ont	661,367
IDL Integrated Data Ltd Ottawa Ont	106,507
Indigo Software Ltd Ottawa Ont	329,604
LGS Data Processing Ottawa Ont	424,382
Linktek Corp Ottawa Ont	125,720
Megson-Welch Systems Inc Ottawa Ont	115,060
Midahbec Inc Aylmer Que	144,136
Miller Communications Systems Kanata Ont	100,145
Oracle Corp Canada Ottawa Ont	114,557
Ourscan Group Inc Ottawa Ont	222,974
Protocoles Standards de Communication Ottawa Ont	296,329
Quantum Information Resources Ottawa Ont	164,129
Science Applications Baltimore Md USA	310,429
SHL Systemhouse Ltd Halifax NS	1,554,611
SNI Systems Network Inc Ottawa Ont	371,137
Software Kinetics Ltd Stittsville Ont	226,721
STM Systems Corp Ottawa Ont	230,287
Supply and Services Canada Hull Que	109,105
Synerlogic Inc Ottawa Ont	1,076,551
Systematix Ottawa Ont	151,850
Systemhouse Inc Ottawa Ont	119,741
Systems Network Inc Ottawa Ont	162,126
The Halifax Computer Ottawa Ont	850,334
University of Carleton Ottawa Ont	728,612
Veritaaq Technology House Inc Ottawa Ont	229,486

Engineering services $170,775,951

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Acres International Ltd Toronto Ont	121,476
ADGA Ltd Ottawa Ont	4,344,394
ADI Ltd Fredericton NB	171,103
AIM Technical Services Ottawa Ont	132,014
Aitken Wregles Worth Associates North Vancouver BC	248,533
Amtek Management Inc Ottawa Ont	4,535,793
Arcade Albert Architect Ltd Shediac NB	104,949
Applied Microelectronic Institute Halifax NS	166,110
Associated Engineering (BC) Ltd Prince George BC	140,572
Atlantis Flight Research Inc Brampton Ont	112,400
Atomic Energy of Canada Ltd Ottawa Ont	1,201,178
Audesyn Incorporated Edmonton Alta	127,199
BBL-Archer Montreal Que	996,813
Beauchemin Beaton Lapointe Inc Montreal Que	823,345
Bell Canada Don Mills Ont	130,894
Bell Helicopter Textron Inc Fort Worth USA	972,704
Bemi Pye Richards Ottawa Ont	398,345
Bendix Avelex Inc Montreal Que	409,540
Beta Monitors & Controls Ltd Calgary Alta	147,675
Binomial Group Ltd Manotick Ont	165,549
Boeing of Canada Ltd Arnprior Ont	5,034,483
Bombardier Inc Valcourt Que	28,304,190
Bond Architects and Engineers Ltd St John's Nfld	583,760
Bradson Mercantile Inc Ottawa Ont	110,165
Bristol Aerospace Ltd Winnipeg Man	2,867,875
Bundeskasse Bei Der OFD Germany	1,406,453
CAE Electronics Ltd Montreal Que	769,623
Calian Technology Ottawa Ont	332,421
Canada Systems Group Ltd Ottawa Ont	898,817
Canadian General Electric Mississauga Ont	367,417
Caron Demontigny Metivier Gagnon et Associes Quebec Que	533,097
Carruthers Shaw and Partners Toronto Ont	510,764
CGI Information Systems Ottawa Ont	189,287
Chandler Kennedy Architects Edmonton Alta	284,888
Choukalos Woodburn McKenzie Maranda Ltd Vancouver BC	146,022
CNFG Inc Ottawa Ont	159,565
Computation Methods Ltd Hull Que	127,474
Computing Devices Ltd Ottawa Ont	352,096
Cummings Cockburn Associates Ltd Ottawa Ont	114,495
Defence Construction Ltd Ottawa Ont	437,615
De Havilland Aircraft Co Downsview Ont	645,165
Demontigny Dallaire & Associes Quebec Que	307,721
Design Workshop (NB)Ltd Moncton NB	281,344
DEW Engineering and Development Ottawa Ont	346,887
Diemaco Inc Kitchener Ont	487,671
Digital Equipment of Canada Kanata Ont	1,076,304
DMR and Associates Ottawa Ont	1,079,118
Donelad Hydronautics Ltd Hantsport NS	216,887
Douglas Aircraft Co El Monte Calif USA	310,754
Dunlop Farrow Inc Toronto Ont	888,412
Duschenes and Fish Architects St John NB	247,102
Electronic Warfare Assoc Inc Vienna Va USA	155,751
Esprit Technology Inc Calif USA	418,883
Eyretechnics Ltd Ottawa Ont	2,719,330
Fathom Oceanology Ltd Mississauga Ont	365,555
Federal Reserve Bank of New York New York NY USA	10,014,814
Fenco Newfoundland Ltd St John's Nfld	1,978,879
Field Aviation Co Ltd Calgary Alta	224,896
Fisheries and Oceans Halifax NS	100,000
FJ Reinders and Associates St-Laurent Que	1,556,645
Fleetway Consulting Service Ottawa Ont	1,100,543
Gastops Ltd Gloucester Ont	1,333,694
GCG Dillon Consulting Ltd Edmonton Alta	228,081
General Electric Canada Inc Mississauga Ont	598,912
General Motors of Canada Ltd London Ont	119,074
Georgia Institute of Technology Atlanta Georgia USA	171,230
German and Milne Inc Ottawa Ont	144,291
Giffels Associates Ltd Ottawa Ont	185,092
Girolami Controls Inc Dorval Que	113,969
Graham Edmunds Architecture Calgary Alta	129,154
Griffiths Rankin Cook Architects Ottawa Ont	258,410
Harris Corporation Government Support Systems Div Syosset NY USA	1,789,249
Hawker Siddeley Canada Ltd Toronto Ont	3,543,116
Honeywell Ltd Scarborough Ont	107,839
Hovey Industries Ltd Ottawa Ont	285,607
Howard Yano Architects Vancouver BC	157,454
Hughes Aircraft Los Angeles Calif USA	301,113
IMP Group Ltd Halifax NS	4,213,446
Iotek Inc Halifax NS	245,742
Irwin Industries Canada Ltd Fort Erie Ont	132,785
Jacques Withford Ltd Halifax NS	170,008
James Hickling Management Consultants Ltd Ottawa Ont	273,970
John Preston and Associates Architects Halifax NS	140,942
Johnson and Higgins Willis Faber Toronto Ont	474,000
Kasian Architect Edmonton Alta	436,886
Knoman Consulting Inc Ottawa Ont	124,231
Krauss Maffei Corp Rim Div Germany	512,383
Krupp Mak Maschinenbau GMBH Germany	237,652
Lalonde Girouard Letendre & Associes Ltee Montreal Que	350,895
Lambur Scott Architects Ltd Edmonton Alta	159,072
Leigh Instruments Ltd Carleton Place Ont	209,475
Lemay Leclerc Architectes Montreal Que	165,781
Litton Applied Technology San Jose Calif USA	270,441
Litton Systems Canada Ltd Etobicoke Ont	5,439,964
Lockheed Canada Inc Ottawa Ont	2,219,387
Lydon Lynch & Associates Ltd Halifax NS	173,532
McDonnell Douglas Corp St-Louis Mo USA	2,452,325
MDS Aero Support Corp Ottawa Ont	974,025
Messerschmitt Boelkow Blohm Germany	105,884
Mil Systems Engineering Inc Ottawa Ont	7,232,154
M M Dillon Ltd Ottawa Ont	543,863
Monenco Consultants Ltd Ottawa Ont	185,110
National Research Council Ottawa Ont	269,478
New North Consultants St John's Nfld	279,203
Nor Red Engineering Ltd Niagara Falls Ont	309,174

NATIONAL DEFENCE—*Continued*

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Norr Partnership Toronto Ont	312,092
Northwest Industries Ltd Edmonton Alta	995,872
Ocerg Nautronic Inc Maryland USA	116,032
Peacock Inc Montreal Que	8,332,632
Pennell Geothechnical Eng Ltd Calgary Alta	147,818
Pratt & Whitney Aircraft of Canada Ltd Longueuil Que	129,108
Prior Data Sciences Ltd Kanata Ont	137,692
Procal Consulting Inc Ottawa Ont	115,521
Prologic Systems Ltd Ottawa Ont	309,890
Public Works Canada Ottawa Ont	768,495
Raymond Chabot Martin Pare Ottawa Ont	468,409
Rediffusion Dartmouth NS	719,530
Richard Green Mngt Consulting Orleans Ont	136,505
Rysavy & Rysavy Architects and Planning Consultants Ottawa Ont	401,449
Sandwell Swan Wooster Inc Halifax NS	337,644
Schoeler and Heaton Architects Ottawa Ont	254,434
Sharon Professional Services Ottawa Ont	398,745
Sheppard Hedges & Green Ltd St John's Nfld	1,186,962
SHM Marine International Inc Victoria BC	112,338
SNC Inc Montreal Que	1,239,494
Solar Turbines Canada Ltd Edmonton Alta	228,279
Spar Aerospace Ltd Toronto Ont	179,228
Spectrum Engineering Corp Ltd Peterborough Ont	133,486
Sperry MacLennan Architects Dartmouth NS	128,448
SRI Intl California USA	175,070
Stamarine Associates Ltd Nepean Ont	113,680
Standard Aero Ltd Winnipeg Man	460,575
Stanley Associates Engineering Ltd Edmonton Alta	1,560,469
STM Systems Corp Ottawa Ont	411,523
Strachan & Henshaw England	196,739
Supply and Services Canada Hull Que	745,457
Synerlogic Inc Ottawa Ont	258,579
Systemhouse Ltd Ottawa Ont	728,844
Technitrol Canada Ltd Pointe-Claire Que	105,906
TES Engineering Research Ltd Ottawa Ont	343,562
TESTEQ System Corp Ottawa Ont	559,188
The IKOY Partnership Winnipeg Man	348,533
Thompson-CSF Systems Canada Inc Nepean Ont	248,233
Totten Sims Hubicki Associates Ottawa Ont	198,755
UMA Engineering Ltd Winnipeg Man	1,904,613
Unisys Canada Inc North York Ont	1,099,479
United Technologies Corp Windsor Locks USA	122,427
Valcom Ltd Ottawa Ont	3,831,543
J Philip Vaughan and Associates Halifax NS	102,673
Wardrop Engineering Inc Thunder Bay Ont	1,937,102
Westinghouse Canada Inc Don Mills Ont	289,910
Whitman Benn & Associates Ltd Halifax NS	237,185
Willis Cunliffe Tait Dalcan Victoria BC	743,487
WR Davis Engineering Ltd Ottawa Ont	404,490
Yard Inc Ottawa Ont	137,286

Health and welfare services $34,463,940

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Bioscientia GMBH Germany	419,150
D C Brown Kingston Ont	136,616
Canadian Broadcasting Corp Montreal Que	823,139
Canadian Forces Central Fund Ottawa Ont	185,093
Community Services New York NY USA	115,679
Criterion Pictures Corp Ltd Toronto Ont	591,295
DUMANIC Enr Beauport Que	114,750
JAGR Dupuis Gloucester Ont	112,771
G M FitzGibbon Ottawa Ont	125,150
GW Gray Toronto Ont	171,374
Health Science Center Winnipeg Man	328,145
R J Hicks Picton Ont	104,285
Hospital of:	
Calgary Calgary Alta	291,082
Calgary General Calgary Alta	127,276
Charles Camsell Edmonton Alta	118,723
Everett Chalmers Fredericton NB	142,825
Foothills Calgary Alta	164,273
Grace Maternity Halifax NS	131,979
Greater Victoria Victoria BC	422,460
Kingston General Kingston Ont	228,735
Oromocto Public Oromocto NB	550,780
Ottawa Civic Ottawa Ont	355,240
Ottawa General Ottawa Ont	732,575
Royal Alexandra Edmonton Alta	155,708
Royal Ottawa Health Care Group Ottawa Ont	135,798
University of Alberta Edmonton Alta	513,076
Vancouver General Vancouver BC	148,945
Victoria General Halifax NS	404,235
Wainwright General Wainwright Alta	124,551
Paramount Pictures Corp Canada Toronto Ont	160,789
Perex Sales Agency Inc Montreal Que	100,512
Personicare Ottawa Ont	528,237
OT Portner Ottawa Ont	168,939
B Reddy Ottawa Ont	112,551
G D Twemlow Ottawa Ont	111,036
Universal Films (Canada) Willowdale Ont	206,029

Legal services $864,239

Protection services $37,602,066

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B C Corps of Commissionaires Vancouver BC	720,829
Canadian Corps of Commissionaires Ottawa Ont	35,799,164
National Protective Service Ottawa Ont	962,307
Twilite Security Ltd Yellowknife NWT	119,766

Scientific services $5,097,996

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Applied Silicon Inc Canada Ottawa Ont	348,126
Atlantis Scientific Systems Group Nepean Ont	272,624
Computing Concepts Nepean Ont	342,101
Ducros Meilleur Roy & Associes Ottawa Ont	447,929
Hartt and Page Ltd Ottawa Ont	211,008
Litton Systems (Canada) Ltd Etobicoke Ont	238,116
London Research & Development London Ont	263,373
McElhanney Mapping Services Nepean Ont	128,462
National Research Council Ottawa Ont	289,926
Nordco Limited St John's Nfld	116,909
Oerlikon Aerospace Inc St-Jean-sur-Richelieu Que	180,327
Oliphant Management Services Medicine Hat Alta	188,230
Precision Processing Ottawa Ont	314,712
Prior Data Sciences Ltd Kanata Ont	286,363
S & S Software Ottawa Ont	341,581
Software Kinetics Ltd Stittsville Ont	388,955
Systemhouse Inc Calgary Alta	149,694
W E Thorp Associates Ltd Ottawa Ont	291,739

Training and educational services—Non-public servants $54,756,516

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Brandon School Division No 40 Brandon Man	334,295
Calgary Board of Education Calgary Alta	273,575
Carleton Board of Education Nepean Ont	177,640
Commission scolaire:	
Ancienne-Lorette Ancienne-Lorette Que	110,616
Baie des Ha! Ha! La Baie Que	1,309,666
Baldwin-Cartier Pointe-Claire Que	383,905
Eastern Quebec Sillery Que	106,834
Conseil scolaire de Langue française d'Ottawa-Carleton Gloucester Ont	153,786
Deutsche Bank Germany	296,279
Durham Board of Education Oshawa Ont	202,509
Edmonton Public School Board Edmonton Alta	601,056
Halton Board of Education Burlington Ont	142,904
Kings County District School Board Kentville NS	340,225
Lakehead District Roman Catholic School Board Thunder Bay Ont	124,925
Lakeland Public School Bonnyville Alta	396,976
Le conseil scolaire d'Ottawa-Carleton Ottawa Ont	307,123
Litton Systems Canada Ltd Etobicoke Ont	537,250
Metropolitan Separate School Board Toronto Ont	144,541
Moose Jaw Board of Education Moose Jaw Sask	567,558
Nipissing District Separate School Board North Bay Ont	153,921
Ontario Teachers Insurance Plan Waterloo Ont	110,092
Oromocto Board of School Trustees Oromocto NB	274,044
Ottawa Board of Education Ottawa Ont	773,479
Pictou District School Board Westville NS	240,122
Portage La Prairie School Division Portage La Prairie Man	398,770
Regina School Division Regina Sask	195,571

NATIONAL DEFENCE—*Continued*

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Renfrew County Board of Education Pembroke Ont	183,133
Richmond School District Richmond BC	325,383
St Vital School Division Winnipeg Man	119,791
Saskatoon Board of Education Saskatoon Sask	334,580
Saskatoon East School Board Saskatoon Sask	113,715
Sudbury Board of Education Sudbury Ont	130,020
Supply and Services Canada Montreal Que	1,319,127
The Board of Education for the Borough of East York Toronto Ont	172,956
Treasurer of Ontario Toronto Ont	151,692
Wainwright Roman Catholic Separate School Board Wainwright Alta	119,084
Wainwright School Board Wainwright Alta	291,706
Waterloo County Board of Education Waterloo Ont	113,866

Training and educational services—Public servants $34,146,545

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Amy Associates Ltd Ottawa Ont	754,268
Bombardier Inc Valcourt Que	893,536
Canadian Helicopters Ltd Richmond BC	329,532
Centre international linguistique Bouchereau Montreal Que	288,177
College Ahuntsic Montreal Que	106,653
Commercial Safety College Truro NS	123,720
DATACAP Ltd Ottawa Ont	153,330
Digital Equipment of Canada Ltd Ottawa Ont	289,889
Federal Reserve Bank of New York New York NY USA	6,761,258
Flight Safety Canada Ltd Montreal Que	1,083,908
Interlangues Language School Ottawa Ont	617,793
International Language Institute Ltd Halifax NS	110,367
Lafleur Bosse and Associates Bainsville Ont	154,050
Lavalin Formation Inc Montreal Que	354,122
Learning Tree International Gloucester Ont	362,242
L'Ecole de langues G Caron Ltee Ottawa Ont	258,984
Oncourse Learning Centres Inc Ottawa Ont	192,481
Oracle Corp Canada Inc Toronto Ont	198,750
Pan American World Airline Rockleigh NJ USA	153,965
Government of Canada—Public Service Commission Ottawa Ont	786,045
St Lawrence College Cornwall Ont	184,447
Seneca College North York Ont	202,871
Survival Systems Ltd Dartmouth NS	164,693
Technical University of Nova Scotia Halifax NS	2,343,593
University of:	
British Columbia Vancouver BC	102,199
Quebec Que	102,096
Manitoba Winnipeg Man	213,308

Other professional services $111,425,021

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ADGA System International Ltd Ottawa Ont	257,873
AIT Ottawa Ont	1,255,236
Amtek Management Inc Nepean Ont	140,790
AMY Associates Ltd Ottawa Ont	188,310
Andyne Computing Kingston Ont	216,041
Applied Silicon Inc Canada Ottawa Ont	284,669
Argotec Inc Fort Lauderdale Fla USA	177,000
Arsenals Canada Le Gardeur Que	370,108
Artificial Intelligence Toronto Ont	127,738
Atlantis Flight Research Inc Brampton Ont	586,697
Atlantis Scientific Systems Group Ottawa Ont	133,084
Atomic Energy of Canada Chalk River Ont	497,214
Ballistech Systems Inc St-Hubert Que	956,804
Baron Caoutchouc Ltee St-Jerome Que	135,424
Barrodale Computing Services Victoria BC	926,763
Becterm Inc Levis Que	215,392
Bendix Avelex Inc Montreal Que	131,044
Boeing of Canada Winnipeg Man	534,426
Bombardier Inc Valcourt Que	828,469
Bomem Inc Ville-de-Vanier Que	171,642
Bristol Aerospace Ltd Winnipeg Man	257,999
Bubble Technology Industries Chalk River Ont	490,554
Calmos Systems Inc Kanata Ont	144,711
Cametoid Ltd Whitby Ont	387,097
Canac Consultants / Microtel Ltd Coquitlam BC	9,189,652
Canadian Astronautics Ltd Ottawa Ont	390,272
Canadian General Electric Vaudreuil Que	211,572
Canadian Marconi Co Kanata Ont	1,094,661
Carel Inc Montreal Que	145,043
C Core St John's Nfld	111,233
CGI Information Ottawa Ont	138,124
Cincinnati Electronics Mason Ohio USA	101,059
Com Dev Ltd Cambridge Ont	172,492
Combustion Dynamics Medecine Hat Alta	301,729
Communications Canada Ottawa Ont	226,051
Computing Devices Co Ottawa Ont	676,075
Control Data Canada Ltd Willowdale Ont	100,030
CTF Systems Inc Port Coquitlam BC	538,210
CXA Ltd Quebec Que	438,259
Davis Engineering Ltd Ottawa Ont	138,490
Delcan Corp Ottawa Ont	259,580
Donelad Hydronautics Ltd Bedford NS	263,931
Easams Ltd Surrey England	107,981
Ernst Leitz Canada Ltd Midland Ont	447,121
Eyretechnics Ltd Ottawa Ont	577,357
Farrington Lockwood Co Ltd Ottawa Ont	380,205
Federal Reserve Bank of New York New York NY USA	201,179
Fleet Technology Ltd Kanata Ont	189,484
Frontec Logistics Corp Ottawa Ont	30,503,066
Fullerton Sherwood Engineering Ltd Mississauga Ont	223,856
G A Grant Scientific Nepean Ont	193,273
Galatea Research Brentwood Bay BC	108,558
G E Canada Inc Mississauga Ont	234,455
Genelcom Ltd Weston Ont	250,040
Gingko Design & Comm Ltd Toronto Ont	120,325
Grant Scientific Consultants Nepean Ont	130,081
Groupe DMR Inc Ottawa Ont	534,905
Hawker Siddeley Canada Ltd Toronto Ont	119,753
Hermes Electronic Ltd Dartmouth NS	845,511
Honeywell Ltd Markham Ont	621,220
Horizons Technology Inc San Diego Calif USA	152,864
I P Sharp & Associates Ltd Ottawa Ont	377,479
Imago Ltd Ottawa Ont	492,483
Industrial Formulators CDA Ltd Burnaby BC	133,063
INRS-Energie Varennes Que	113,175
Institut national d'optique Ste-Foy Que	336,158
Interlangues Language School Ottawa Ont	112,800
International Submarine Port Coquitlam BC	1,050,593
Iotek Inc Halifax NS	685,669
ITRES Research Ltd Calgary Alta	107,228
James F Hickling Management Consultants Ottawa Ont	223,038
Jasco Research Ltd Sidney BC	200,990
Kelresearch Corp Downsview Ont	252,353
Lacec Energy Systems Inc Toronto Ont	115,526
Le Groupe CGI Inc Quebec Que	213,432
Les Arsenaux canadiens Ltée Le Gardeur Que	102,196
Litton Systems Canada Ltd Etobicoke Ont	150,000
Lumonics Inc Kanata Ont	239,998
McDonald Dettwiler Richmond BC	743,080
Manpower Marketing Toronto Ont	318,710
Martec Ltd Halifax NS	607,794
Martin Marietta Maryland USA	160,793
Medipro Sciences Ltd Willowdale Ont	139,531
Mel Defence Systems Ltd Stittsville Ont	1,218,982
Metocean Data Systems Ltd Dartmouth NS	256,141
Mining Resource Engineering Ltd Kingston Ont	959,923
Monenco-Eyretechnics Group Ottawa Ont	631,422
MPB Technologies Inc Dorval Que	1,041,179
National Boring & Sounding Inc Montreal Que	880,387
National Research Council Ottawa Ont	3,138,111
Navtech Inc Quebec Que	176,586
Nordco Ltd St John's Nfld	292,101
NTT Systems Inc Don Mills Ont	282,999
Optech Incorporated Downsview Ont	133,500
Ortech International Mississauga Ont	282,270
Plasma Computer Products Imaging Inc North Vancouver BC	227,822
Pratt & Whitney Canada Inc Longueuil Que	436,561
Prior Data Sciences Inc Kanata Ont	194,236
Proto Mfg Oldcastle Ont	153,470
Quadrum Consultants Inc Ottawa Ont	235,879
Queen's University Kingston Ont	882,284

NATIONAL DEFENCE—*Continued*

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Racal Filter Technologies Ltd Brockville Ont	154,606
Rhodes & Associates Willowdale Ont	118,366
Science Application Intl Corp Ottawa Ont	157,977
Sea-1 Research Canada Ltd Sidney BC	170,908
Seimac Ltd Dartmouth NS	124,475
Sharon Professional Services Ottawa Ont	101,429
Signum System Inc Surrey BC	102,127
Software Kinetic Ltd Stittsville Ont	764,740
Somapro Ltee Montreal Que	191,806
Spar Aerospace Toronto Ont	751,743
Sparton of Canada Ltd London Ont	619,116
STS Associates Westmount Que	323,558
Government of Canada—Supply and Services Canada Ottawa Ont	1,971,949
Synerlogic Inc Ottawa Ont	275,089
Systematix Ottawa Ont	130,024
Telemus Electronic Systems Inc Nepean Ont	464,325
TES Ltd Ottawa Ont	349,335
Thomson-CSF Systems Ltd Ottawa Ont	577,530
UMAK Consultants Kingston Ont	171,608
University of:	
Alberta Edmonton Alta	120,858
British Columbia Vancouver BC	775,117
Carleton Ottawa Ont	277,159
Concordia Montreal Que	352,065
Laval Ste-Foy Que	458,988
McGill Montreal Que	225,913
McMaster Hamilton Ont	673,810
Manitoba Winnipeg Man	116,946
Ottawa Ottawa Ont	1,397,405
Toronto Toronto Ont	1,572,870
Victoria Victoria BC	167,751
York Downsview Ont	129,173
UTDC Inc Kingston Ont	477,891
Valcom Ltd Ottawa Ont	234,840
W R Davis Ottawa Ont	307,728
Wellesley Hospital Toronto Ont	250,043
WMS Associates Ltd Fredericton NB	444,376

Other services $276,789,733

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Aetna Maintenance Contractors Toronto Ont	105,568
Air Transport Association Ottawa Ont	781,668
Allgemeine Ortskrankenkasse Germany	398,783
Allied Maintenance Service Division Dartmouth NS	112,735
Alpha Cleaning Hamilton Ont	132,627
Angela Matz Goose Bay Labrador	375,786
Archer Foods Ltd Saskatoon Sask	182,686
Association Quebecoise des transporteurs Ste-Foy Que	156,365
Atmospheric Environment Services Downsview Ont	7,937,379
Bank of Montreal Ottawa Ont	173,083
Barbara Personnel Inc Ottawa Ont	110,125
Base Fund CFB Suffield Ralston Alta	149,738
Beaver Foods Ltd Fredericton NB	752,770
Bee Clean Co of Canada Edmonton Alta	1,384,715
BJS Janitorial Service Creemore Ont	121,030
Boaden Catering Ltd Mississauga Ont	300,890
Bradson Personnel Ottawa Ont	301,438
Brighton Laundry Toronto Ont	179,380
Browning-Ferris Industries Victoria BC	1,205,335
Buanderie des Hotels Motels & Restaurants Inc Quebec Que	146,294
Burden's Janitorial Services Labrador	268,028
C L A Personnel Hull Que	755,164
Cafeteria B Duguay Inc Chicoutimi Que	386,979
Cafeteria de la Capitale Inc St-Foy Que	643,849
CAN-JAN Inc Lasalle Que	208,377
Canada Catering Co Ltd Toronto Ont	1,667,977
Canada Systems Group Ltd Ottawa Ont	660,194
Carpet Masters Inc Alliston Ont	169,048
Charlotte Laundry St Andrews NB	142,607
Chermont Holdings Princeton BC	114,277
City Disposals Pembroke Ont	121,724
Columbia Building Maintenance Co Downsview Ont	130,905
Commission scolaire de Chicoutimi Chicoutimi Que	145,499
Communications Canada Ottawa Ont	9,267,616
Conciergerie CDJ (Quebec) Inc Ste-Foy Que	712,821
Corp Mont Benilde Ste-Angele-de-Laval Que	348,232
Corp du Mont St-Sacrement Village Valcartier Que	316,345
Credit Bureau of Ottawa Ottawa Ont	183,706
Crystal Building Services Etobicoke Ont	354,093
Custom Environmental Services Edmonton Alta	180,512
CVC Services Ltd Vancouver BC	985,568
D & J's Cleaning Services Sackville NS	178,696
Dalmar Foods Ltd Toronto Ont	1,284,200
Defence Construction (1951) Ltd Ottawa Ont	21,500,000
Delcor Edmonton Alta	133,743
Deluxe Cleaning Services Ltd Victoria BC	591,729
Department of Fisheries and Oceans Ottawa Ont	710,000
Department of Transport Ottawa Ont	1,492,850
Department of Indians Affairs and Northern Development Ottawa Ont	300,000
Dextraze Les Buanderies Inc Granby Que	100,077
Dirt Busters Carpet Cleaning Kingston Ont	462,758
Dixi Sanitaersystem GMBH & Co Germany	424,377
Domaine de la Jeunesse Inc Jonquiere Que	386,352
Empire Maintenance Ind Inc St-Laurent Que	508,513
Government of Canada—External Affairs Canada Ottawa Ont	146,664
Fabric Care Cleaners and Associates Ltd Edmonton Alta	257,254
Federal Reserve Bank of New York New York USA	1,325,267
Freemans Cleaning Kentville NS	176,648
Garnet Palmer Kingston NS	106,680
George W Drummond Ltd Nepean Ont	195,188
Gerber Hugo Germany	1,001,706
Gordon A MacEachern Services Thunder Bay Ont	109,684
G T G Remote Site Caterers Surrey BC	508,207
Government of Canada:	
Public Works Canada Ottawa Ont	4,092,944
Supply and Services Canada Ottawa Ont	1,484,355
G W Sampson Painting & Maintenance Kingston NS	165,460
H & R Waste Disposal Wainwright Alta	169,271
HMT Sanitaer Systeme GMBH Germany	135,763
Integrated Remote Services Edmonton Alta	975,934
Inter-Provincial Janitorial Rexdale Ont	359,488
Jani King Dartmouth NS	663,138
J & R Janitorial Service Ltd Winnipeg Man	112,407
Job Oriented Training Fredericton NB	298,421
Kelly Services Ltd Toronto Ont	304,312
Lacey Garbage Disposal Ltd Courtenay BC	123,744
Laidlaw Waste System Ltd Burlington Ont	880,626
Landratsamt Ortenaukreis Germany	231,780
Leo J Beazley Ltd Eastern Passage NS	136,182
Ligue navale de Cap-Chat Cap-Chat Que	709,475
McLellan Disposal Services Ltd Stratford Ont	121,865
Maintenance Eureka Ltd Thetford Mines Que	255,671
Maritime Sanitation Services Ltd Moncton NB	354,200
Matiowski Management Ltd Gimli Man	149,266
Miramichi Maintenance Chatham NB	198,372
Modern Building Cleaning Halifax NS	2,092,691
Moonlight Building Maintenance Ltd Richmond BC	294,065
Muelltransport HAAG GMBH Germany	455,561
Napoleon Construction Ltd St-Louis de Kent NB	109,417
National Film Board Montreal Que	288,246
National Research Council Ottawa Ont	516,063
Network Personnel Inc Ottawa Ont	161,629
Office Overload Ottawa Ont	278,697
P S Enterprises Trenton Ont	156,378
Parsons Cleaners Belleville Ont	123,850
Perth Services Ltd Brandon Man	269,223
Phils Janitor Service Mission BC	104,655
P J Building Cleaning Ottawa Ont	180,890
Pollack Personnel Ottawa Ont	190,970
Portage Personnel Ltd Hull Que	112,547
Printel Corp Hull Que	176,857
Printz Faerberei Germany	319,827
Prologic Systems Ltd Ottawa Ont	231,706
Governement of Canada—Public Works Canada Ottawa Ont	622,904
Quantum Management Services Montreal Que	349,004

NATIONAL DEFENCE—*Concluded*

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Renfrew Health Care Systems Victoria BC	114,574
Royal Canadian Mounted Police Ottawa Ont	649,018
Sani Building Maintenance Ltd Edmonton Alta	152,506
Sani John Inc Stoneham Que	150,354
Servco Cleaning Ltd Dartmouth NS	185,088
Service Sanitaire Champlain Ste-Foy Que	121,844
Servpro Cleaning (PBM) Ltd Calgary Alta	490,379
Serwylo Peter Trenton Ont	139,520
Sheppards Laundry & Dry Cleaning Happy Valley Nfld	116,326
Stahl CHR GMBH Germany	209,811
Standortkasse Sigmaringen Germany	180,937
STM Systems Corp Ottawa Ont	493,857
Stuttgartergebaueudereinigung Germany	246,441
Sumico Inc Montreal Que	435,710
Sunset Maintenance Services Red Deer Alta	185,743
Government of Canada—Supply and Services Canada Ottawa Ont	107,879,753
Terod Enterprises Deep River Ont	436,418
T E S Contract Services Inc Toronto Ont	180,718
The 500 Selection Services (Ottawa) Ltd Ottawa Ont	219,471
The Harlow Service Belleville Ont	239,580
The Longwoods Research Group Ltd Toronto Ont	172,410
Tricil Ltd Ottawa Ont	679,455
Turnelle Productions Inc Ottawa Ont	177,539
Utlas International Canada Toronto Ont	149,850
Valcom Ltd Ottawa Ont	177,386
Valley Caterers Arnprior Ont	240,843
Waste Management of Fraser Abbotsford BC	187,055
Wasteco Sanitation Weston Ont	259,271
Wendy's Reliable Ltd Halifax NS	120,404
White Dove Cleaning Etobicoke Ont	376,698
Work Wear Corp of Canada Ltd Ottawa Ont	190,952
York University North York Ont	289,684

Emergency Preparedness Canada $2,186,481

Accounting services $40,159

Computer services (informatic) $59,683

Protection services $225,582

Canadian Corps of Commissionaires Ottawa Ont	225,582

Training and educational services—Public servants $201,119

Other professional services $892,025

Manpower Marketing/Merchandising Toronto Ont	318,710

Other services $767,913

NATIONAL HEALTH AND WELFARE $174,417,665

Department $173,971,424

DEPARTMENTAL ADMINISTRATION PROGRAM $6,760,353

Accounting services $531,662

Government of Canada—Supply and Services Canada Ottawa Ont	329,681

Computer services (informatic) $1,313,550

AMS Management Systems Ottawa Ont	407,498
Hartt and Page Ltd Ottawa Ont	234,016
Resomax Management Inc Ottawa Ont	107,331

Legal services $3,500

Protection services $183,641

Canadian Corps of Commissionaires Ottawa Ont	183,641

Scientific services $14,800

Training and educational services—Public servants $483,740

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Bradson Business Centre Ottawa Ont	124,845

Other professional services $1,808,076

Government of British Columbia—Ministry of Social Services and Housing Victoria BC	145,000

Other services $2,421,384

Canada Systems Group Ottawa Ont	546,555
Government of Canada—Supply and Services Canada Ottawa Ont	348,172
The 500 Selection Services Ltd Ottawa Ont	177,583

HEALTH SERVICES AND PROMOTION PROGRAM $9,656,090

Accounting services $65,820

Computer services (informatic) $180,054

AMS Management Systems Ltd Ottawa Ont	138,000

Engineering services $4,136

Health and welfare services $86

Legal services $200

Scientific services $3,064,091

Centre de readoptions alternatives Westmount Que	113,572
Creative Research Group Ltd Toronto Ont	172,951
Government of Canada—Statistics Canada Ottawa Ont	937,027
J Phillip Nicholson Policy and Management Consultants Inc Ottawa Ont	286,767
Price Waterhouse Ottawa Ont	101,665

Training and educational services—Public servants $209,465

Other professional services $3,321,429

Government Of Canada—Statistics Canada Ottawa Ont	135,000
J Phillip Nicholson Policy and Management Consultants Inc Ottawa Ont	129,457
Participaction Toronto Ont	344,933
Policorp Inc Toronto Ont	110,000
Tandemar Research Inc Westmount Que	101,917
Thompson Lightstone and Company Ltd Toronto Ont	106,250
York Advertising Ltd Ottawa Ont	280,048

Other services $2,810,809

Government of Canada—National Film Board Montreal Que	112,903
Government of Canada—Supply and Services Canada Hull Que	1,685,446
Harrington Temporary Services Ottawa Ont	137,527
The 500 Selection Services Ltd Ottawa Ont	220,284

SOCIAL SERVICES PROGRAM $2,544,364

Accounting services $815,949

Government of Canada—Supply and Services Canada Ottawa Ont	798,728

Computer services (informatic) $359,967

Resomax Management Inc Ottawa Ont	117,567

Legal services $105

Scientific services $34,898

Training and educational services—Public servants $88,546

NATIONAL HEALTH AND WELFARE—*Continued*

Other professional services $739,789

Other services $505,110

MEDICAL SERVICES PROGRAM $102,032,305

Accounting services $59,358

Collection agency services $27

Computer services (informatic) $1,169,089

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AMS Management Systems Inc Ottawa Ont	160,000
Beltec Informatics Inc Gloucester Ont	118,795
Silico Computer Systems Ltd Nepean Ont	124,455
Synerlogic Inc Ottawa Ont	232,844

Engineering services $19,525

Health and welfare services $90,307,755

Alberta Hospital and Medical Care Edmonton Alta	9,192,148
Bearskin Air Services Thunder Bay Ont	119,278
Burnaby General Hospital Burnaby BC	120,834
Clinical Optical Dispensary Winnipeg Man	124,788
Crane D P J Caledonia Ont	205,829
Duncan B Oshweken Ont	123,671
Fort McMurray and District Health Unit Fort McMurray Alta	164,012
Government of Canada—Supply and Services Ottawa Ont	250,000
Grace Hospital Vancouver BC	147,016
Hobbema Indian Health Services Hobbema Alta	130,800
Integ Management Services Winnipeg Man	392,756
Life Skills Training Centres Ltd Edmonton Alta	289,475
Marsh & Mclellan Ltd Toronto Ont	141,870
Martin B Moose Factory Ont	111,150
Medical Care Plan Premiums Victoria BC	6,036,582
Medical Personnel Calgary Alta	489,273
Medox Health Services Inc Vancouver BC	444,787
Ontario Blue Cross Don Mills Ont	44,631,397
Ontario Dental Association Toronto Ont	160,221
Para-Med Health Services Vancouver BC	204,528
Queen's University Kingston Ont	1,010,742
Round Lake Treatment Centre Vernon BC	174,367
Saddle Lake Health Care Centre Saddle Lake Ont	116,407
Sanitorium Board of Manitoba Winnipeg Man	196,000
St Paul's Hospital Vancouver BC	148,815
Sudbury Algoma Hospital Sudbury Ont	184,398
T A Kasper and Associates Edmonton Alta	110,336
University of Saskatchewan Northern Medical Services Saskatoon Sask	550,392
University of:	
Manitoba Winnipeg Man	1,178,269
Toronto Toronto Ont	3,228,336
Upjohn Health Care Services Don Mills Ont	105,372
Vancouver General Hospital Vancouver BC	439,059
Visarra A Winnipeg Man	103,843
Whole Life Counselling High Prairie Alta	125,586

Legal services $791

Protection services $445,250

Moose Band Development Corporation Moose Factory Ont	331,560

Scientific services $63,149

Training and educational services—Public servants $716,466

Dalhousie University Halifax NS	160,609

Other professional services $1,824,183

Government of Canada—Supply and Services Ottawa Ont	358,447

Other services $7,426,712

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Canada Catering Co Ltd Toronto Ont	915,699
Government of Canada—Supply and Services Ottawa Ont	1,114,232
Moose Band Development Coporation Moose Factory Ont	116,739
Ralston Construction Ltd North Bay Ont	510,204

HEALTH PROTECTION PROGRAM $35,684,252

Accounting services $27,945

Computer services (informatic) $582,901

Synerlogic Inc Ottawa Ont	220,603

Engineering services $28,605

Health and welfare services $11,000

Legal services $12,265,899

Baker Newby and Co Chilliwack BC	238,771
Baker Nudleman and Lamontagne Montreal Que	516,186
J B Cohen Gainsville Fla USA	122,700
I B Cowan Mississauga Ont	129,436
Crampton Brown and Arndt Terrace BC	255,087
H A Dale Toronto Ont	104,922
Data Repro Montreal Que	116,747
Doig and Company Burnaby BC	263,954
Fowler Pike And Madden St John's Nfld	211,009
Government of Canada—Department of Justice Ottawa Ont	120,994
Goult McElmoyle and McKinnon Victoria BC	186,630
J E Harris Brookline Mass USA	178,437
Heather Sadler and Jenkins Prince George BC	111,629
Jones Emery and MacDonald Victoria BC	260,688
Lakes Straith and Rodgers North Vancouver BC	102,140
Maccallum Douglas and McIntyre Langley BC	148,089
Mair Jensen and Blair Kamloops BC	177,247
McLennan and Wright London Ont	127,702
Mousseau Law Firm Windsor Ont	109,148
Murray and Courtis Thunder Bay Ont	147,669
Nundal and Company Fort Langley BC	197,832
E B Olmsted North York Ont	158,074
Ray and Connell Vancouver BC	266,563
Schnell Macsween and Hardy Red Deer Alta	104,572
Walsh and Young Calgary Alta	392,687

Protection services $719,696

Canadian Corps of Commissionaires Ottawa Ont	138,705
National Protective Service Ottawa Ont	339,917

Scientific services $7,679,193

Canadian Pharmaceutical Association Ottawa Ont	193,397
Canadian Public Health Association Ottawa Ont	120,500
Cantox Inc Oakville Ont	190,000
Concord Scientific Downsview Ont	477,884
Labstat Incorporated Kitchener Ont	424,397
Manitoba Cancer Treatment Winnipeg Man	226,085
McMaster University Hamilton Ont	138,292
Mount Sinai Hospital Toronto Ont	101,701
Natural Sciences and Engineering Research Council of Canada Ottawa Ont	310,112
Sadinsky and Associates Ottawa Ont	275,212
University of:	
Alberta Edmonton Alta	102,500
Ottawa Ottawa Ont	115,855
Saskatchewan Saskatoon Sask	116,562
Toronto Toronto Ont	119,282
Waterloo Waterloo Ont	259,992

Training and educational services—Public servants $497,863

Other professional services $2,610,652

C G I Group Inc Ottawa Ont	209,920
Government of Canada—Statistics Canada Ottawa Ont	373,100

NATIONAL HEALTH AND WELFARE—*Concluded*

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Government of Canada—Supply and Services Canada Hull Que	127,372
Harvard University Boston Mass USA	102,146
Multicom International Montreal Que	173,525

Other services $11,260,498

Bradson Personnel Services Ottawa Ont	230,596
Government of Canada—Public Works Canada:	
Edmonton Alta	585,478
Hull Que	5,491,162
Montreal Que	762,273
Vancouver BC	390,951
Willowdale Ont	716,104
Government of Canada—Supply and Services Canada Ottawa Ont	659,934
Prologic Systems Ltd Ottawa Ont	147,752
Victor Temporary Services Ottawa Ont	138,663

INCOME SECURITY PROGRAM $15,667,117

Accounting services $7,914

Computer services (informatic) $2,283,747

AMS Management Systems Ottawa Ont	100,000
HST Information Systems Ottawa Ont	140,691
Polaris Consulting Services Toronto Ont	140,702
Somapro Ltd Ottawa Ont	128,238
SHL Systemhouse Inc Ottawa Ont	146,182
Systems Network Inc Ottawa Ont	252,845
Government of Canada—Supply and Services Canada Hull Que	690,500

Health and welfare services $3 199,154

Legal services $124,410

Protection services $111,937

Scientific services $10,166

Training and educational services—Public servants $630,663

3M Canada Inc London Ont	202,000

Other professional services $3,392,067

Continental/Golin Harris Communications Services Toronto Ont	570,125
DMR Group Inc Toronto Ont	178,401
Peat Marwick Stevenson and Kellog Management Consultants Ottawa Ont	880,832
Polaris Consulting Services Ltd Toronto Ont	705,127
Somapro Ltd Ottawa Ont	214,533
Vocational Consulting Group Vancouver BC	278,660

Other services $5,907,059

MacDonald and Brisson Personnel Ottawa Ont	462,959
Manpower Temporary Services Quebec Que	199,460
National Business Systems Inc Mississauga Ont	129,287
Norrell Services Ltd Toronto Ont	115,981
Prologic Systems Ltd Ottawa Ont	202,370
Government of Canada—Supply and Services Canada Hull Que	3,860,880
Victor Temporary Services Ottawa Ont	220,141

FITNESS AND AMATEUR SPORT PROGRAM $1,626,943

Accounting services $1,778

Health and welfare services $633

Legal services $44,680

Protection services $254

Training and educational services—Public servants $29,567

Other professional services $1,078,463

	$
Sportcom International Inc Ottawa Ont	278,600

Other services $471,568

Medical Research Council $446,241

Protection services $3,394

Training and educational services—Public servants $14,412

Other professional services $320,890

The Association of Canadian Medical Colleges Ottawa Ont	184,765

Other services $107,545

NATIONAL REVENUE $80,089,115

Customs and Excise $48,653,389

Accounting services $41,390

Collection agency services $6,082

Computer services (informatic) $63,783

Engineering services $421,347

Lavallee Engineering Incorporated Ottawa Ont	288,395

Health and welfare services $215,813

C F Consultants Montreal Que	181,552

Legal services $551,201

Protection services $1,577,033

Canadian Corps of Commissionaires Montreal Que	657,534
Mohawk Council of Awkesane Cornwall Ont	332,254
National Protective Service Ottawa Ont	395,919
Royal Canadian Mounted Police Ottawa Ont	122,351

Scientific services $240,557

Barringer Research Rexdale Ont	230,000

Training and educational services—Non-public servants $4,310

Training and educational services—Public servants $1,468,301

Barry McLaughlin Association Ottawa Ont	133,386
Canadian English Language Centre Toronto Ont	199,019
Maple Leaf Language Centre Ottawa Ont	243,822

Other professional services $2,323,437

Cooper and Lybrand Consulting Group Ottawa Ont	103,889
Department of Supply and Services Ottawa Ont	396,654
Thorne Ernst and Whinney Toronto Ont	211,990
Touche Ross Management Consultants Ottawa Ont	325,544

Other services $41,740,135

AJJA Information Technology Ottawa Ont	1,230,698
AQR Management Services Gloucester Ont	203,985
Alphatext Limited Ottawa Ont	184,995
Anderson Consulting Ottawa Ont	180,877
Automation Centre of Ottawa Ottawa Ont	3,621,979
Axis Systems International New York NY USA	137,000
C G I Incorporated Ottawa Ont	1,276,638
C T M G Canadian Technology Ottawa Ont	223,460
C V C Incorporated Boucherville Que	740,269

NATIONAL REVENUE—*Concluded*

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Canada Post Corporation Ottawa Ont	210,493
Canadian Informatics Ottawa Ont	147,558
Datacap Limited Ottawa Ont	130,788
Delta E D P Systems Ottawa Ont	193,945
G E A C Ottawa Ont	166,481
H S T Information Ottawa Ont	2,415,529
Harrington Personnel Ottawa Ont	314,923
Hartt & Page Ottawa Ont	867,490
I S T Incorporated Montreal Que	131,442
Iota Consulting Limited Ottawa Ont	2,506,381
Kleins Consulting Ottawa Ont	474,789
L G S Group Incorporated Ottawa Ont	1,976,233
Lemmex Associates Ottawa Ont	163,124
Magi Data Consulting Incorporated Ottawa Ont	128,665
Maxima Computer Task Group Limited Toronto Ont	364,689
McMillan D & Marchand J Ottawa Ont	100,000
Midahbec Incorporated Aylmer Que	902,942
Network Personnel Ottawa Ont	169,797
Oaktree Management Consultants Limited Nepean Ont	300,469
Polaris Consulting Services Limited Ottawa Ont	3,904,619
Progestic Ottawa Ont	145,400
Protocols Standards & Communication Ottawa Ont	123,620
Public Works Canada Ottawa Ont	355,522
Q L Systems Kingston Ont	455,021
Quantum Information Resources Ottawa Ont	349,115
Quantum Management Montreal Que	312,498
R C M Police Ottawa Ont	692,007
Rockwood Informatics Ottawa Ont	171,289
S P I Consultants Ottawa Ont	241,137
S T M Systems Corporation Willowdale Ont	3,351,081
Sharon Professional Services Ottawa Ont	966,156
Silico Computer Systems Nepean Ont	419,282
Silver Management Consulting Incorporated Ottawa Ont	149,172
Supply and Services Canada Ottawa Ont	1,943,459
Synerlogic Incorporated Ottawa Ont	390,471
Systematic Consultants Incorporated Ottawa Ont	451,937
Systems Network Incorporated Ottawa Ont	960,126
The 500 Selection Services Ltd Ottawa Ont	465,396
Veritaaq Technology House Incorporated Ottawa Ont	1,229,455
Wilcom Systems Limited Kanata Ont	782,174

Taxation $31,435,726

Accounting services $1,576,165

Supply and Services Canada Ottawa Ont	1,451,685

Computer services (informatic) $9,250

Health and welfare services $633,869

Legal services $3,036,440

Department of Justice Ottawa Ont	528,886
Ogilvy Renaud Montreal Que	198,486
Ray Connell Vancouver BC	157,936
Truchon Gauthier Truchon Chicoutimi Que	108,165

Protection services $4,619,548

Bradson Mercantile Inc Ottawa Ont	274,069
Canadian Corps of Commissionaires Ottawa Ont	3,173,523
National Protective Service Company Limited Ottawa Ont	329,364
Pinkerton's of Canada Ltd Ottawa Ont	501,777

Scientific services $2,679,815

Lapp-Hancock Associates Ltd Ottawa Ont	147,376
Ortech International Mississauga Ont	138,039

Training and educational services—Public servants $3,109,181

Maple Leaf Language Centre Ottawa Ont	311,764
McDonnell Douglas Toronto Ont	130,997
Polar Bear Software Corporation Computer Training Ottawa Ont	173,581
Public Service Commission of Canada Ottawa Ont	258,699

Other professional services $3,632,010

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AJJA Information Technology Consultants Inc Ottawa Ont	355,326
DMR Group Ottawa Ont	343,112
Infodata Systems Inc Mississauga Ont	170,185
Institut québécois d'opinion publique Montreal Que	197,775
Supply and Services Canada Ottawa Ont	427,182
The Longwoods Research Group Limited Toronto Ont	226,091

Other services $12,139,448

Barbara Personnel Inc Ottawa Ont	144,451
Canada Employment and Immigration Ottawa Ont	3,308,239
Canada Post Corporation Ottawa Ont	421,236
Moore Data Management Services Division Scarborough Ont	100,000
Supply and Services Canada Ottawa Ont	4,474,765

PARLIAMENT $9,321,269

The Senate $2,633,283

Computer services (informatic) $6,857

Health and welfare services $4,632

Legal services $151,446

Training and educational services—Public servants $88,766

Other professional services $1,867,953

Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont	345,556
Bureau of Management Consultants Ottawa Ont	135,851

Other services $513,629

House of Commons $5,897,045

Accounting services $7,000

Computer services (informatic) $80,355

Legal services $70,734

Protection services $101,774

Training and educational services—Public servants $489,247

Other professional services $3,691,580

Parliamentary Centre for Foreign Affairs & Foreign Trade Ottawa Ont	496,957

Other services $1,456,355

Network Personnel Inc Ottawa Ont	160,247
Parliamentary Restaurant Ottawa Ont	208,077

Library of Parliament $790,941

Accounting services $33,226

Computer services (informatic) $20,673

Legal services $65,752

Training and educational services—Public servants $35,406

Other professional services $190,633

Other services $445,051

National Library of Canada Ottawa Ont	144,129

PRIVY COUNCIL $16,517,074

Department $10,397,460

Accounting services $69,521

Computer services (informatic) $1,845,482

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Hexagon Computer Systems Inc Gloucester Ont	133,114
Nutat Technologies Inc Ottawa Ont	546,297
Sharon Professional Services Ottawa Ont	113,405
STM Systems Corporation Ottawa Ont	451,670
Touche Ross Management Consultants Ottawa Ont	117,500

Legal services $2,260,964

Cottick W Oakville Ont	225,960
Gregory Wells Professional Corporation Calgary Alta	100,520
Milner & Steer Calgary Alta	279,219
McCarthy & McCarthy Toronto Ont	117,460
McIntosh W Toronto Ont	353,990
Nunn R Toronto Ont	115,800
Stikeman Elliott Toronto Ont	575,185
Tory Tory Deslauriers Binnington Toronto Ont	255,944

Protection services $825,777

Canadian Corps of Commissionaires Ottawa Ont	747,452

Training and educational services—Public servants $219,810

Other professional services $2,860,618

Frank C Black Manotick Ont	153,920
Perceptus Communications Inc Toronto Ont	165,600

Other services $2,315,288

Stikeman Elliott Toronto Ont	110,873

Canadian Intergovernmental Conference Secretariat $766,951

Computer services (informatic) $16,000

Protection services $13,045

Training and educational services—Public servants $1,665

Other professional services $45,670

Other services $690,571

Chief Electoral Officer $2,321,260

Accounting services $989,743

Supply and Services Canada Hull Que	300,336

Legal services $212,360

Protection services $9,791

Training and educational services—Public servants $27,407

Other professional services $623,180

C G I Group Ottawa Ont	214,368

Other services $458,779

Commissioner of Official Languages $942,567

Computer services (informatic) $74,475

Legal services $118,753

Protection services $6,425

Training and educational services—Public servants $45,714

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Other professional services $186,304

Other services $510,896

Economic Council of Canada $911,729

Training and educational services—Public servants $48,309

Other professional services $598,230

Other services $265,190

Northern Pipeline Agency $98,515

Accounting services $70,526

Legal services $3,405

Other professional services $20,255

Other services $4,329

Public Service Staff Relations Board $624,076

Accounting services $49,929

Computer services (informatic) $86,540

Legal services $6,641

Training and educational services—Public servants $69,838

Other professional services $180,693

Other services $230,435

STM Systems Corporation Ottawa Ont	112,660

Security Intelligence Review Committee $454,516

Legal services $206,218

Training and educational services—Public servants $595

Other professional services $209,012

Other services $38,691

PUBLIC WORKS $467,666,146

Department $467,666,146

SERVICES PROGRAM $187,469,710

Accounting services $24,411

Collection agency services $882

Computer services (informatic) $7,688,678

ADGA Ltd Ottawa Ont	197,642
AJJA Information Technology Ottawa Ont	117,250
Array Professionals Canada Inc Ottawa Ont	497,230
Data General Canada Mississauga Ont	322,104
Delta EDP Systems Ottawa Ont	567,409
Exocom Systems Corporation Ottawa Ont	124,010
HDF Bumac Management Ottawa Ont	152,742

PUBLIC WORKS—*Continued*

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Hexagon Computer Systems Inc Ottawa Ont	1,064,492
Linktek Corporation Ottawa Ont	107,923
Northey Smith & Assoc Nepean Ont	254,307
Nutat Technologies Inc Ottawa Ont	110,120
Oaktree Management Consultants Nepean Ont	107,420
Polaris Consulting Services Ottawa Ont	938,298
Progestic Consultants Ottawa Ont	256,490
S & S Software Ltd Ottawa Ont	114,439
SHL Systemhouse Inc Ottawa Ont	773,719
Silico Computer Systems Ltd Nepean Ont	195,791
Silmac Silver Management Ottawa Ont	100,320
Somapro Ltee Montreal Que	343,903
Synerlogic Inc Ottawa Ont	291,723

Engineering services $86,024,059

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A H Roy Assoc Ltd Antigonish NS	123,701
Access International Ltd Niagara Falls Ont	1,508,370
ADI Ltd Fredericton NB	115,617
Ainley Graham & Assoc Ltd Ottawa Ont	139,802
Akin Olfert Dressel Harder Saskatoon Sask	147,925
AL Professional Services Ltd Moncton NB	588,279
Appollonio Nightingale Quigley Toronto Ont	137,535
Architects Four Ltd Moncton NB	262,727
Associated Engineering BC Ltd Burnaby BC	258,004
Atomic Energy of Canada Ltd Deep River Ont	128,996
B F H Advances Building Systems Ottawa Ont	176,746
Bae Group Ltd St John's Nfld	814,433
Beaton Sheppard and Assoc St John's Nfld	334,619
Bennett & Norgrove Ltd Rexdale Ont	116,808
Berthier Deschamps & Assoc Cap-Rouge Que	121,233
BFL Consultants St John's Nfld	408,980
Blais Belanger Ouellet Montreal Que	341,750
Blouin & Assoc Outremont Que	225,000
Bond Architects & Engineers St John's Nfld	304,253
Both Belle Robb Limitee Westmount Que	202,207
Boudrias Boudreau St-Jean Longueuil Que	137,024
Bouthillette Parizeau & Assoc Montreal Que	117,940
Brown Cave and Shortall Ltd St John's Nfld	112,001
Byrne Architects Halifax NS	200,000
Canadaplan Resources Inc Hamilton Ont	153,155
Carlberg Jackson Partners New Westminster BC	643,118
Cayouette & Saia Architectes Montreal Que	492,629
Cecon Ltd Gander Nfld	127,934
Clemann Large Patterson Ottawa Ont	192,768
Cohos Evamy Partnership Calgary Alta	632,298
Coles Assoc Ltd Charlottetown PEI	159,403
Consortium Riopel Walch Giasson Farregut Montreal Que	115,844
Consortium J Sauve Lemay Leclerc Notre-Dame-des-Prairies Que	141,000
Copac Inc Riviere-du-Loup Que	552,630
Cote Glouberman Architects Montreal Que	506,345
Crippen Consultants Vancouver BC	247,392
Culham Pedersen Valentine Calgary Alta	398,748
Dalla-Lana/Griffin Architects Vancouver BC	124,012
David & McRobie Architects Ottawa Ont	229,023
Davis Engineering & Assoc Ltd Port Blanford Nfld	145,357
Davison Seamone Richards Adams Architects Inc Halifax NS	492,170
Delcan Corporation North York Ont	102,242
Delcan-Stone & Webster Toronto Ont	2,098,026
Delcom Consultants Inc Summerside PEI	113,581
Delorme Morin Descoteaux Sherbrooke Que	231,272
Design Workshop (NB) Ltd Moncton NB	102,860
Dominic Thompson Mallette Kingston Ont	804,717
Dominion Soil Investigation Toronto Ont	166,998
Dorval & Fortin Architects Quebec Que	210,608
Duncan & Associate Engineering Ltd Surrey BC	147,362
Dunlop Farrow Aitken Cansfield Toronto Ont	149,871
Dupont Desmeules & Assoc Montreal Que	703,243
E J Cuhaci & Assoc Ottawa Ont	150,156
E J Gaboury and Associates Winnipeg Man	149,673
Eastcan International Inc St John's Nfld	181,593
EBA Engineering Consultants Ltd Yellowknife NWT	181,498
Elieo Temprano Architects Ottawa Ont	284,381
Elliot & Elliot Ltd St John's Nfld	989,077

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Ellis-Don Construction Ltd Toronto Ont	3,398,450
Environmental Engineering Ottawa Ont	235,945
Fafard & Parizeau Montreal Que	175,372
Fan Dynamics Ltd Cambridge Ont	109,280
Fenco Shawinigan Engineering Halifax NS	287,369
Fichten Soiferman Montreal Que	331,406
FMS Lavalin Inc Calgary Alta	128,068
Friesen Tokar Reynolds Architects Winnipeg Man	147,833
G E Bemi and Pye & Richards Ottawa Ont	393,093
Gagne & Savard Inc Quebec Que	113,829
Gaston Drouin & Assoc Ste-Foy Que	356,035
Genivel Inc Jonquiere Que	120,208
Geonumerigraphe Inc Sillery Que	177,695
Gesco Inc Val-Belair Que	106,945
Gesmec Inc Gloucester Ont	151,512
Giffels Associates Ltd Toronto Ont	276,631
Golder Assoc St John's Nfld	139,248
Government of Canada—Communications Ottawa Ont	222,895
Government of Canada—Public Works Canada A&ES:	
Hull Que	3,529,592
Halifax NS	1,256,106
Government of Canada—Supply and Services:	
Ottawa Ont	146,667
Toronto Ont	389,213
G P E C Consulting Ltd Grand Prairie Alta	278,710
Grant & Sinclair Architects Vancouver BC	170,320
Groupe Conseil Harold Sohier Quebec Que	144,854
Groupe Conseil Polygec Inc Quebec Que	246,173
Groupe Conseil Saguenay Chicoutimi Que	115,187
H Craig Johnson Ottawa Ont	125,100
H H Angus & Associates Toronto Ont	271,974
Hamel Beaulieu & Assoc Drummondville Que	279,965
Hay & Company Consultants Inc Vancouver BC	115,148
Helmer Stranks Cole Architects Ottawa Ont	199,874
Hydrageo Canada Montreal Que	264,590
I D Engineering Company Ltd Edmonton Alta	255,853
Ingetec Inc Laval Que	124,019
J L Richards & Assoc Ottawa Ont	142,231
Jacques Whitford & Assoc Ltd Dartmouth NS	301,753
James F Hickling Management Ottawa Ont	163,900
John G Davies Architects Ottawa Ont	108,264
Jones and Manning Architects Charlottetown PEI	193,202
Kohler Dickey Edmundson Ottawa Ont	474,027
L Paul Hebert & Assoc Halifax NS	103,430
Labelle Marchand Geoffroy Montreal Que	140,227
Laboratoire de Construction 2000 Inc Laval Que	146,371
Landry Gauthier & Assoc Hull Que	132,714
Le Groupe LMB Montreal Que	162,281
Leblond Tremblay Boulay Chicoutimi Que	208,218
Legault Mercier St-Germain Montreal Que	107,232
Les Architectes Boutros & Pratt Montreal Que	356,854
Les Consultants Dessau Inc Laval Que	404,608
Les Consultants Geniplus Inc Montreal Que	234,950
Les Consultants S F Inc Grande-Riviere Que	210,310
Les Laboratoires Ville-Marie Laval Que	147,364
Lithwick Johnston Moy Ottawa Ont	113,315
M M C Architects Ltd St John NB	113,000
MacIsaac Drilling Halifax NS	106,349
Maclaren Engineers Inc London Ont	171,281
MacLarentech Inc Willowdale Ont	152,595
Marsan Jean-Guy & Assoc Rimouski Que	105,179
Marshall Macklin Monaghan Inc Thornhill Ont	231,320
Martec Ltd Halifax NS	110,798
Martin & Banville Rimouski Que	189,809
Martineau Architects Gatineau Que	161,911
Mathers & Haldenby Toronto Ont	272,984
McCormick Rankin & Assoc Ottawa Ont	506,074
McNeely Engineering Ltd Kingston Ont	105,475
Michael Spaziani Architect Thornhill Ont	111,297
Moffat Kinoshita Assoc Toronto Ont	215,577
Monenco Maritimes Ltd Halifax NS	165,135
Morrison Hershfield Ltd Nepean Ont	121,727
Moshe Safdie Architect Toronto Ont	126,632
Mott Myles & Chatwin St John's NB	326,376

PUBLIC WORKS—*Continued*

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Ms Thompson & Associates Ltd Cornwall Ont	207,737
Murray & Murray Associates Ottawa Ont	451,576
N D Lea & Associates Ltd Vancouver BC	537,809
Nfld Design Assoc Ltd St John's Nfld	450,893
Nfld Geosciences Ltd St John's Nfld	113,970
Norr Airport Planning Toronto Ont	155,751
Norr Partnership Ltd Toronto Ont	549,703
Northway Map Technology Toronto Ont	302,569
O J McCulloch Engineering Mississauga Ont	198,675
Oboe Engineering Ltd Ottawa Ont	629,596
Ogilvie & Hogg Architects Ottawa Ont	299,110
O'Halloran Campbell Consultants Halifax NS	172,520
Pat King Appraisals Ltd Halifax NS	225,310
Pederson Associates Architect Nanaimo BC	138,376
Peter Dobbing Architects Nepean Ont	193,843
Phillips Barratt Eng & Arch Vancouver BC	670,744
Polytech Inc Jonquiere Que	305,658
Porter Dillon Ltd Halifax NS	105,710
Proctor & Redfern Ltd Toronto Ont	118,041
Pye & Richards Architects Ottawa Ont	111,880
R E Winter & Assoc Ltd Mississauga Ont	348,562
R J McKee Engineering Ltd Ottawa Ont	150,615
R J Pickett & Assoc Ltd Riverview NB	119,755
Read Jones Christoffersen Calgary Alta	144,935
Reid Crowther and Partners Ltd Calgary Alta	114,399
Reid Crowther & Partners Ltd North Vancouver BC	142,339
Robert Freundlich & Assoc Ltd Victoria BC	203,727
Roche Envirobec Ste-Foy Que	158,120
Rousseau Sauve Warren Montreal Que	121,173
S M A Engineering Ltd Moncton NB	131,875
S P Dumeresq Architect Ltd Halifax NS	118,200
Sandwell Swan & Wooster Inc Halifax NS	581,045
Schoeler & Heaton Architects Ottawa Ont	286,447
Seatech Investigation Services Halifax NS	117,705
Sheppard Hedges & Green Ltd Gander Nfld	440,558
Smith Carter/Dunlop Farrow Winnipeg Man	793,836
Stanley Associates Engineering Edmonton Alta	441,933
Stanley Associates Engineering Ltd Kamloops BC	143,333
Stewart Weir Land Data Inc Edmonton Alta	144,498
Stratacan Drilling Inc St John's Nfld	176,610
Suter Keller Inc Ottawa Ont	108,540
Tek Consultants Ltd Fredericton NB	155,815
The Cohos Evamy Partners Calgary Alta	2,558,626
The Ikoy Partnership Winnipeg Man	122,963
The L M Architectural Group Ottawa Ont	102,362
Toronto Dominion Bank Fredericton NB	304,164
UMA Engineering Ltd Burnaby BC	218,338
UMA Engineering Ltd Edmonton Alta	229,563
UMA Spantec Ltd Winnipeg Man	124,958
V B Cook Company Ltd Winnipeg Man	108,261
Vaughan Engineering Assoc Halifax NS	403,565
Venture Architects Inc St John's Nfld	237,452
W F Baird and Assoc Ottawa Ont	206,372
Wood Banani & Associates Ottawa Ont	426,105
Health and welfare services $1,531	
Legal services $1,346,578	
Canadian Imperial Bank of Commerce Vancouver BC	134,807
H David S Garling Barrister Vancouver BC	132,097
Habcom Associates Ltd Ottawa Ont	120,000
Protection services $2,855,749	
B C Corps of Commissionaires Vancouver BC	155,935
Canadian Corps of Commissionaires:	
Edmonton Alta	277,005
Ottawa Ont	335,117
Victoria BC	114,709
Corps canadien des commissionnaires Montreal Que	658,955
National Protective Services Ottawa Ont	609,147
Securite SAG/LAC Quebec Que	313,869
Scientific services $354,074	
Training and educational services—Public servants $2,979,018	
Algonquin College Ottawa Ont	284,906
Other professional services $16,445,360	
Canadian Technology Marketing Ottawa Ont	167,799
Chalmer Milroy Arnold (AMY) Ottawa Ont	391,782
Deloitte and Touche Ottawa Ont	334,270
Government of Canada—Public Works Canada A&ES:	
Edmonton Alta	1,863,539
Ottawa Ont	924,637
JPDL Multi Management Inc Montreal Que	139,487
La Cie d'Inspection et d'Assurances Toronto Ont	102,474
Laventhol & Horwath Toronto Ont	164,137
Les Terrasses du Vieux Port Ange-Gardien Que	123,502
Marine Air Cargo Inuvik NWT	243,784
Morrison Hershfield Ltd Nepean Ont	271,337
Narwhal Arctic Services Resolute Bay NWT	201,538
National Research Council Ottawa Ont	126,701
Ontario Municipal Employees Toronto Ont	3,967,597
Robert Latulippe Montreal Que	108,045
Roland Carriere and Assoc Brossard Que	274,869
Sylvain Dompierre and Assoc Orleans Ont	108,928
Young and Wiltshire Ottawa Ont	200,831
Other services $69,749,370	
164112 Canada Inc Saskatoon Sask	1,500,000
7-24 Classic Building Care Toronto Ont	156,851
A & A Service Company Vancouver BC	629,740
Ability Janitorial Services Ottawa Ont	557,412
Ainsworth Electric Co Ltd Toronto Ont	315,737
Allen Maintenance Ltd Montreal Que	716,377
APV Canada Inc Montreal Que	116,074
Array Professionals Canada Ottawa Ont	156,246
Atlas Building Cleaning Hamilton Ont	252,048
B T Floor Service Mississauga Ont	258,632
Baxtec Mechanical Services Ottawa Ont	277,162
Bee-Clean Company of Canada Edmonton Alta	708,756
Best Cleaners and Contractors Ltd Vancouver BC	1,312,819
Black Electric Ltd Ottawa Ont	143,423
Bourque Pierre & Fils Ltee Ottawa Ont	274,303
Campeau Corporation Hull Que	103,646
Campeau Corporation Ottawa Ont	131,203
Campeau Corporation Toronto Ont	234,287
Canada Systems Group Ottawa Ont	321,203
Cardinal Waste Management Toronto Ont	150,398
Clean View Janitorial Services Ottawa Ont	342,857
Construction Alberto Bulhoes Gatineau Que	218,562
Crystal Building Services Mississauga Ont	158,812
Delta Aerial Surveys Ltd Richmond BC	184,257
Dept of Labour & Human Resources Fredericton NB	376,618
Dominion Electric Protection Ottawa Ont	154,264
Double "MM" Janitorial Services Toronto Ont	374,881
Driver Jonas (Canada) Ltd Toronto Ont	142,378
Dustmoon Maintenance Ltd Nepean Ont	288,210
Dutch Janitorial Services Ottawa Ont	144,179
Edwards A Unit of Owen Sound Ont	131,050
Enrich Cleaning Toronto Ont	117,946
Entretien sanitaire Waterville Waterville Que	184,099
Ernie's Cleaning Service Ltd Peterborough Ont	126,461
Evripos Janitorial Services Ottawa Ont	125,677
Exel Building Maintenance Ltd Edmonton Alta	379,871
Federated Building Maintenance Toronto Ont	1,107,772
Geodi Maintenance Inc Nepean Ont	126,823
Glenview Corporation Gloucester Ont	265,883
Gordon A Maceachem Services Toronto Ont	258,642
Government of Canada—Communications Ottawa Ont	231,975
Government of Canada—Public Works Ottawa Ont	3,776,955
Government of Canada—Supply and Services:	
Hull Que	586,670
Ottawa Ont	1,873,029
Toronto Ont	100,922
Higgs Peppiatt Cameron Cyr Ottawa Ont	128,800
Irving Methe Caron & Isabel Knapp Ottawa Ont	107,263
J M P Maintenance Montreal Que	1,601,376

PUBLIC WORKS—*Continued*

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Lehndorff Property Management Ltd Ottawa Ont	142,797
Les Entreprises d'electricite J P Guilbault Hull Que	414,576
Les Services de Gestion Quantum Montreal Que	164,399
Les Services d'Entretien d'Immeuble Staf 2000 Laval Que	218,819
M P Building Cleaning Orleans Ont	352,198
Maritime Testing Ltd Dartmouth NS	130,923
Modern Building Cleaning Inc:	
Dartmouth NS	602,017
Toronto Ont	576,576
Sudbury Ont	286,055
Montgomery Kone Elevator Co Toronto Ont	117,317
Mosaic Chemical Corporation St Catharines Ont	447,067
National Research Council Ottawa Ont	142,707
North York Maintenance Ltd Toronto Ont	687,989
Olympia & York Developments Toronto Ont	165,694
Otis Canada Inc Oakville Ont	492,040
Otis Canada Inc Toronto Ont	161.100
Oxford Building Cleaning Inc Winnipeg Man	120,461
Pacific Building Maintenance Edmonton Alta	104,067
Pacific Building Maintenance Toronto Ont	245,274
Pluralis Consultants Mercier Que	107,960
Prime Building Maintenance Ltd Delta BC	166,076
Q C Maintenance Ltd Saskatoon Sask	135,613
Reliable Window Cleaners Toronto Ont	135,989
Renfrew Town Renfrew Ont	136,071
Richard Cote Electric Ltd Ottawa Ont	151,792
Services d'Entretien Allied Montreal Que	147,715
Services d'Entretien CDJ Inc Rimouski Que	158,669
Service Star Building Cleaning Ottawa Ont	141,557
Shellfair Maintenance Services St Catharines Ont	122,366
Sheon Enterprises Osgoode Ont	244,017
Skylane Mechanical Services Toronto Ont	140,784
SPI Consultants Ottawa Ont	296,723
STM Systems Corporation Willowdale Ont	1,096,234
Sumico Inc Montreal Que	112,198
The 500 Selection Services Ltd Ottawa Ont	641,268
The Design Group Manpower Edmonton Alta	121,684
Tom Bursey Cleaners St John's Nfld	176,536
Tricil Ltd Ottawa Ont	849,270
Vandura Building Ltd Winnipeg Man	224,319
Vaughan Engineering Halifax NS	277,157
Victor Temporary Services Ottawa Ont	139,008

REAL PROPERTY PROGRAM $280,196,436

Accounting services $99,532

Computer services (informatic) $100,602

Engineering services $33,423,155

Government of Canada—Communications Ottawa Ont	269,375
Government of Canada—Public Works A&ES:	
Hull Que	2,972,732
Ottawa Ont	5,748,911
Vancouver BC	21,968,559

Legal services $100,967

Protection services $12,500,395

B C Corps of Commissionaires Vancouver BC	123,584
Canadian Corps of Commissionaires:	
Ottawa Ont	5,684,382
Regina Sask	624,123
Toronto Ont	163,895
Corps canadien des commissionnaires Montreal Que	1,978,001
National Protective Service Ottawa Ont	2,693,758
Pinkerton's of Canada Ltd Ottawa Ont	885,905
Rampant Enterprises Ltd Toronto Ont	130,695

Scientific services $280

Training and educational services—Public servants $271,100

Other professional services $4,442,313

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Coplanam Ltee Montreal Que	130,777
D C Stewart Architect Ltd Calgary Alta	114,943
Elron Developments Ltd Toronto Ont	255,199
Government of Canada—Supply and Services Hull Que	158,609
International Centre for Facilities Ottawa Ont	552,020
Rampant Enterprises Ltd Toronto Ont	2,111,719

Other services $229,258,092

A & A Service Company Vancouver BC	109,765
Allen Maintenance Ltd Montreal Que	571,845
Amenagement Granrive Inc Hull Que	532,419
APV Canada Inc Montreal Que	423,344
Ascenseurs Drolet Kone Inc Quebec Que	158,269
Associated Building Maintenance of Canada Winnipeg Man	131,139
Atelier du Martin Pecheur Inc Clermont Que	309,355
Athens Bldg Cleaning Ltd Ottawa Ont	142,086
Atlas Building Services Montreal Que	125,705
AVS Bldg Cleaning Ltd Ottawa Ont	106,914
B & B Waste Recycling Thurso Que	193,551
Barnes Security Services 1987 North York Ont	255,223
Bruce Jensen Nurseries Newcastle Ont	164,992
Canada's Capital Bldg Services Vanier Ont	162,750
Canadian Corps of Commissionaires Toronto Ont	651,511
Carrier Canada Ltd Ottawa Ont	228,215
Charette's Tropical Plants Orleans Ont	189,089
Clean View Janitorial Services Ottawa Ont	1,201,509
Cleanway Building Maintenance Toronto Ont	251,043
CN Real Estate Toronto Ont	187,499
Concorde Maintenance Ltd Pickering Ont	412,690
Cordel Developments Cornwall Ont	458,528
Corp of the City of Ottawa Ottawa Ont	265,732
Crystal Building Services Mississauga Ont	126,290
Culubia Janitorial Services Ottawa Ont	450,460
Daeco Service d'Entretien Montreal Que	155,590
Dick's Janitorial Service Ltd Red Deer Alta	291,994
Double "MM" Janitorial Services Toronto Ont	114,155
Dover Corp Canada Ltd Ottawa Ont	241,017
Dover Corporation (COD) Ltd Pickering Ont	126,290
Dustmoon Maintenance Ltd Nepean Ont	1,028,575
Dynamic Maintenance Ltd Vancouver BC	205,369
Edwards A Unit of Owen Sound Ont	137,338
Elron Developments Ltd Toronto Ont	149,036
Entreprises Montcalm Chretien Gatineau Que	148,636
Entretien City Crown Ltee St-Laurent Que	127,060
Entretien d'edifices Varennes Charlesbourg Que	112,063
Evripos Janitorial Services Ottawa Ont	331,433
Geodi Maintenance Inc Nepean Ont	120,769
Government of Canada—Public Works Canada Realty:	
Edmonton Alta	31,063,184
Halifax NS	11,253,991
Hull Que	74,068,963
Montreal Que	19,979,797
Ottawa Ont	3,685,786
Toronto Ont	20,258,662
Vancouver BC	13,926,549
Guidmar Building Services Laval Que	127,699
Honeywell Ltd Scarborough Ont	111,230
J M P Maintenance Ltee Montreal Que	1,220,196
J M P Maintenance Ltee Mont-Royal Que	148,252
J N M Maintenance Ltd Laval Que	194,540
J N M Maintenance Montreal Que	116,544
Jacques Galipeau Ottawa Ont	182,358
Kevin Steele Ridgeway Ont	128,832
Kybul Maintenance Ltd Ottawa Ont	117,398
Les Services d'entretien d'immeuble Staf 2000 Laval Que	310,570
London Floor Service Ltd London Ont	170,779
M P Building Cleaning Orleans Ont	549,500
M S A Inc/Ascenseurs Labadie Montreal Que	109,449
MacDonald & Brisson Ottawa Ont	331,015
Metropolitan Parking Inc Montreal Que	230,031
Modern Building Cleaning Federicton NB	114,200
Montgomery Kone Elevator Co Toronto Ont	164,991
National Trust Co Toronto Ont	4,138,913

PUBLIC WORKS—*Concluded*

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NCC Ottawa Ont	1,384,146
North York Maintenance Toronto Ont	1,009,807
Olympia & York Developments Toronto Ont	132,651
Olympia & York Toronto Ont	6,432,990
Otis Canada Inc Oakville Ont	3,076,771
Otis Canada Inc Toronto Ont	288,923
Ottawa & Dist Assoc Gloucester Ont	140,155
Oxford Building Cleaning Inc Winnipeg Man	261,769
Pacific Building Maintenance Toronto Ont	197,423
Paragon Bldg Cleaners Nepean Ont	102,843
Polymec Quebec Inc Hull Que	100,316
Poly-Lave Inc Arthabaska Que	152,428
Reliable Window Cleaners Toronto Ont	248,102
Royal Cleaners Inc Nepean Ont	188,484
Sarti Bldg Cleaning Inc Ottawa Ont	162,583
Schindler Elevator Corp Ottawa Ont	179,527
Service Star Building Cleaning Ottawa Ont	1,013,381
Services d'Entretien Victoria Montreal Que	179,712
Staf-2000 Inc Laval Que	180,449
Sumico Inc Montreal Que	112,619
The 500 Selection Services Ltd Ottawa Ont	230,949
The Ambassador Building Toronto Ont	106,409
The Design Group Manpower Edmonton Alta	135,711
Tricil Ltee Hull Que	136,223
Tricil Ltd Ottawa Ont	562,308
VCI Controls Nepean Ont	227,678
York Air Conditioning Mississauga Ont	218,086
Zenith Bldg Services Inc Ottawa Ont	171,742

SECRETARY OF STATE $51,057,117

Department $36,264,742

Accounting services $247,652

Supply and Services Canada Hull Que	236,540

Computer services (informatic) $1,104,655

Communications Canada-Ccrit Laval Que	100,000
Industrielle-Services Techniques Montreal Que	195,219
Silico Computer Systems Ltd Nepean Ont	103,135
SNI Systems Network Inc Ottawa Ont	110,381

Legal services $51,534

Protection services $14,147

Training and educational services—Public servants $581,745

Public Service Commission of Canada Ottawa Ont	129,921

Other professional services $24,053,250

Beauchesne-Chabot Claire Ottawa Ont	103,856
Breton Pierre Hull Que	109,164
Canacom Inc Montreal Que	124,505
Canadian Transalation & Interpretation Services Hull Que	125,080
CIGC Services-Conseils Ltee Ottawa Ont	100,022
Craidig Ottawa Ont	129,195
Editext Ottawa Ont	317,208
H Burgers and Associates Ltd Ottawa Ont	171,780
Ian Martin Associates Ltd Toronto Ont	228,945
International Technical Documentation Ltd Ottawa Ont	165,760
Les Traductions Devinat & Associes Ottawa Ont	139,932
Les Traductions Metatext Translation Inc Ottawa Ont	178,461
Les Traductions Tessier SCC Ottawa Ont	118,418
Les Traductions Translex JDR SCC Ottawa Ont	769,124
Linguistique Test Ltee Verdun Que	111,397
Linguix Gatineau Que	209,381
Pare Paul Hull Que	113,340
Societe Gamma Inc Ottawa Ont	518,341
Supply and Services Canada Hull Que	215,472
Syntagme Montreal Que	152,953
Tradinter Inc Ottawa Ont	117,797
Traduction Globe Inc Montreal Que	120,266
Traduction Nevrem Enr Ottawa Ont	164,660
Traductions ABS Montreal Que	147,820
Traductions B & B Ltd Montreal Que	273,230
Traductions de Villers-Cote Inc Trois-Rivieres Que	485,502
Traductions Renaud et Angers Inc Chelsea Que	159,242
Traductions Scientifiques Ch-Kay Montreal Que	298,834
Traductions Sigma Enr Ottawa Ont	118,993
Traductions Ultra Inc Bromptonville Que	111,635
Transcomm Traductions Inc Ottawa Ont	864,595

Other services $10,211,759

Barbara Personnel Inc Ottawa Ont	237,164
Boyd Group of Companies Ottawa Ont	155,101
CLA Personnel Hull Que	114,139
Government (provincial) of:	
Alberta Edmonton Alta	775,135
British Columbia Victoria BC	552,788
Manitoba Winnipeg Man	277,325
New Brunswick Fredericton NB	303,616
Newfoundland St John's Nfld	216,413
Nova Scotia Halifax NS	389,172
Ontario Toronto Ont	1,521,584
Saskatchewan Regina Sask	350,076
National Capital Commission Ottawa Ont	130,000
Newven Consulting Group Inc Ottawa Ont	128,591
Privy Council Office Ottawa Ont	311,819
Public Works Canada Hull Que	155,875
Statistics Canada Ottawa Ont	130,745
STM Systems Corporation Ottawa Ont	692,274
Supply and Services Canada Hull Que	1,059,427
The 500 Selection Services Ltd Ottawa Ont	101,101

Canadian Centre for Management Development $1,973,267

Protection services $128,128

National Protective Service Company Limited Ottawa Ont	107,861

Training and educational services—Public servants $1,112,784

Other professional services $208,231

Julaux Inc Ottawa Ont	121,534

Other services $524,124

Versabec Inc St-Laurent Que	305,458

Ministry of State (Multiculturalism and Citizenship) $5,799,256

Accounting services $33,817

Computer services (informatic) $32,649

Legal services $17,578

Protection services $167

Training and educational services—Public servants $103,518

Other professional services $2,615,015

National Association of Japanese Canadians Winnipeg Man	912,620

Other services $2,996,512

CLA Personnel Hull Que	119,503
Statistics Canada Ottawa Ont	1,041,180
STM Systems Corporation Ottawa Ont	769,173
Supply and Services Canada Hull Que	189,000

Public Service Commission $6,578,533

Computer services (informatic) $187,768

DMR Group Inc Ottawa Ont	118,183

SECRETARY OF STATE—*Concluded*

Legal services $635

Protection services $345,813

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Pinkerton's of Canada Ltd Ottawa Ont	250,276

Training and educational services—Public servants $2,328,605

Department of Finance Fredericton NB	383,968
Public Service Commission Ottawa Ont	289,646

Other professional services $1,625,634

Ekos Research Associates Inc Ottawa Ont	117,296

Other services $2,090,078

Treasury Board Ottawa Ont	107,883
Supply and Services Canada Ottawa Ont	490,233
C L A Personnel Hull Que	159,086

Social Sciences and Humanities Research Council $441,319

Accounting services $22,488

Protection services $20,946

Training and educational services—Public servants $27,099

Other professional services $150,037

Other services $220,749

SOLICITOR GENERAL $210,561,792

Department $4,181,054

Accounting services $17,464

Computer services (informatic) $91,381

Legal services $260

Protection services $462,896

Canadian Corps of Commissionaires Ottawa Ont	128,331

Training and educational services—Public servants $184,188

Other professional services $1,530,179

Canadian Criminal Justice Association Ottawa Ont	229,829

Other services $1,894,686

Barbara Personnel Inc Ottawa Ont	288,008

Correctional Service $121,672,869

Accounting services $14,778

Computer services (informatic) $33,410

Health and welfare services $49,232,996

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Agence sociale specialisee de Hull Hull Que	344,945
Alberta Solicitor General Edmonton Alta	4,002,820
All Care Health Services Belleville Ont	193,957
Allied Indian & Metis Society House Vancouver BC	163,497
BC Borstal Association Vancouver BC	117,597
Bold Park Lodge Inc Hamilton Ont	111,717
Brant Alcove Brantford Ont	120,135
Bray Dr R Toronto Ont	154,223
Brentwood Alcohol Recovery Home Windsor Ont	199,083
Cannell House Inc Moncton NB	223,382
Carrefour Nouveau Monde Montreal Que	893,460
Centre des services sociaux de Montreal Montreal Que	110,476
Clarke Institute of Psychiatry Toronto Ont	150,928
Community Corrections of London London Ont	292,257
Corydon Family Practice Clinic Winnipeg Man	106,871
Dismas Society Truro NS	148,489
Edmison House Peterborough Ont	334,000
Elizabeth Fry Society:	
Brampton Ont	110,765
Hamilton Ont	126,578
Kingston Ont	312,665
Toronto Ont	173,435
Vancouver BC	143,462
Emmanuel House St John's Nfld	112,205
Exodus Link Corporation Toronto Ont	563,024
Gauthier J DDS Newcastle NB	103,500
Greater Victoria Hospital Society Victoria BC	148,517
Hatfield Society Vancouver BC	218,700
Hopital Cite de la Sante Laval Que	453,754
Hotel Dieu Hospital Chatham NB	284,034
Hotel Dieu Hospital Kingston Ont	397,952
House of Hope Ottawa Ont	320,321
Howard House Association of Cape Breton Sydney NS	205,358
Institut quebecois de formation comm Quebec Que	170,537
Institut Armand Frappier Laval-des-Rapides Que	133,358
Institut Philippe Pinel Montreal Que	7,843,118
John Howard Society:	
Campbell River BC	104,364
Kelowna BC	286,738
Montreal Que	295,167
Ottawa Ont	287,620
Saint John NB	265,139
St John's Nfld	217,363
Stephenville Nfld	230,644
Toronto Ont	304,635
Vancouver BC	323,773
Vernon BC	166,599
Victoria BC	228,000
Joins-toi Granby Que	185,167
Kingston General Hospital Kingston Ont	173,562
Laren House Society Victoria BC	181,500
Les services de sante Upjohn Quebec Que	441,954
Maison Crossroads Montreal Que	414,441
Maison de transition de Montreal Montreal Que	287,693
Maison l'intervalle Montreal Que	335,082
Maison Painchaud Quebec Que	208,377
Maison Radisson Trois-Rivieres Que	199,888
MDS Laboratories Etobicoke Ont	137,955
Moncton Hospital Moncton NB	176,643
Murray Dr Kenneth and Associates Delta BC	110,917
Native Clan Organization Inc Winnipeg Man	393,004
New Hope Therapeutic Society Delta BC	264,610
Newbury House Sudbury Ont	229,845
Pines Community Resource Centre Kenora Ont	135,716
Placement Marie-Andree Laforge Inc Quebec Que	383,407
Prince George Activators Society Prince George BC	229,956
Programme Portage Relatif Montreal Que	143,661
Queen's University Kingston Ont	169,999
Residence Emmanuel Gregoire Montreal Que	1,736,790
Residence Lafleur Premont Que	246,159
Salvation Army:	
Dartmouth NS	241,976
Moncton NB	187,752
Montreal Que	109,208
Toronto Ont	491,018
Vancouver BC	167,405
Victoria BC	320,879
Winnipeg Man	185,390
Service d'aide aux prisonniers Sherbrooke Que	486,390
St Leonards House:	
Bramalea Ont	378,916
Brantford Ont	403,317
Halifax NS	197,765
Hamilton Ont	908,757

SOLICITOR GENERAL—*Continued*

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North Vancouver BC	157,832
Toronto Ont	494,629
Windsor Ont	166,817
Seventh Step Society New Westminster BC	186,172
Stonehenge Therapeutic Community Guelph Ont	112,234
Sudbury Halfway House Sudbury Ont	160,630
Thibault A Montreal Que	131,967
Toronto House Toronto Ont	192,784
United Church Halfway Homes Winnipeg Man	431,143
University Hospital Vancouver BC	141,684
Upjohn Health Care Services Don Mills Ont	111,706
Via Travail (Essor) Montreal Que	373,141
W P Archibald Centre Concord Ont	438,000
YMCA Montreal Que	275,509

Legal services $186,688

Protection services $2,596,552

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BC Corps of Commissionaires Vancouver BC	105,875
Burns International Security Services Ltd Montreal Que	169,005
Canadian Corps of Commissionaires:	
Halifax NS	123,930
Kingston Ont	481,902
Montreal Que	434,001
Ottawa Ont	230,890
Saint John NB	516,217
Toronto Ont	140,355

Training and educational services—Non-public servants $14,559,681

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Camosun College Victoria BC	212,372
Control Data Canada Ltd Toronto Ont	259,307
Drumheller Valley School Division No 62 Drumheller Alta	369,593
Econosult Inc Montreal Que	665,879
Fraser Valley College Abbotsford BC	845,355
Frontier College Toronto Ont	405,479
Kingston Learning Centre Kingston Ont	2,364,220
Lavalin Formation Inc Montreal Que	1,743,928
Ministere de l'education Quebec Que	1,633,949
NB Community College Chatham NB	1,011,051
Owe Taninkeya Mani Kingston Ont	126,561
Province of Nova Scotia Halifax NS	501,320
Queen's University Kingston Ont	111,198
Red Deer College Red Deer Alta	375,992
Red River Community College Winnipeg Man	119,006
Saskatchewan Institute of Applied Science Prince Albert Sask	546,206
Scott Paper International Inc New Glasgow NS	143,648
Simon Fraser University Burnaby BC	732,401
The Evergreen School Division 22 Gimli Man	140,320

Training and educational services—Public servants $1,192,179

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Memramcook Institute St Joseph NB	186,461
Public Service Commission Ottawa Ont	303,314

Other professional services $18,202,547

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Alberta Solicitor General Edmonton Alta	457,344
Anglican Church of Canada Kingston Ont	137,278
Arthur Anderson and Company Ottawa Ont	241,690
Coalition Support Services Halifax NS	222,305
Domco Food Services Ltd Vancouver BC	845,720
Honeywell Ltd Scarborough Ont	358,553
Ian Martin Associates Ltd Toronto Ont	152,701
John Howard Society St John's Nfld	123,469
JSI Systems Engineering Ottawa Ont	252,073
Lutheran Council in Canada Toronto Ont	115,073
Memramcook Institute St Joseph NB	279,041
Native Clan Organization Inc Winnipeg Man	184,425
Opex 82 Montreal Que	155,532
Plomberie Richard (1980) Inc Port-Cartier Que	431,182
Price Waterhouse Associates Ottawa Ont	382,807
Public Works Canada Ottawa Ont	260,668
Rivera Hartling Systems Ltd Kingston Ont	144,880
Salestech Marketing Inc Scarborough Ont	190,991
Scott Paper International Inc New Glasgow NS	123,159
Supply and Services Canada Ottawa Ont	511,774
Temas Management Ltd Nepean Ont	104,393
The Pass Group Ottawa Ont	119,468
United Church of Canada Toronto Ont	152,999
University of Saskatchewan Saskatoon Sask	167,894
VS Services Ltd Kingston Ont	133,249
Via Travail (OPEX) Montreal Que	126,863
Wyse LJ and Associates North Vancouver BC	103,214

Other services $35,654,038

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Barbara Personnel Inc Ottawa Ont	120,614
Bradson Mercantile Inc Ottawa Ont	159,733
Bryker Data Systems Ltd Don Mills Ont	308,481
CGI Information Systems Ottawa Ont	118,350
Communications Canada Ottawa Ont	475,219
Digital Equipment of Canada Ltd Kanata Ont	237,009
Domus Software Ltd Ottawa Ont	101,040
Government of Nfld and Labrador St John's Nfld	3,102,860
Government of Northwest Territories Yellowknife NWT	532,671
Les Sables Fournel et Fils Inc Quebec Que	116,436
Maurice Ouellet Enrg Laval Que	107,582
Network Personnel Inc Ottawa Ont	220,708
Placements Plus Kingston Ont	227,892
Province of:	
Quebec Quebec Que	4,906,761
Alberta Edmonton Alta	5,310,114
British Columbia Victoria BC	2,421,709
Manitoba Winnipeg Man	288,665
Nova Scotia Halifax NS	203,602
Ontario Toronto Ont	2,757,285
Saskatchewan Regina Sask	3,815,337
Richard Berube Inc Port-Cartier Que	141,750
SPI Consultants Ottawa Ont	628,720
Supply and Services Canada Ottawa Ont	4,914,178
The 500 Selection Services Ltd Ottawa Ont	270,259

National Parole Board
$676,308

Accounting services $10,000

Computer services (informatic) $5,900

Legal services $5,343

Protection services $76,795

Training and educational services—Public servants $68,996

Other professional services $323,737

Other services $185,537

Royal Canadian Mounted Police $82,992,762

Accounting services $197,890

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Supply and Services Canada Ottawa Ont	137,772

Collection agency services $449

Computer services (informatic) $119,842

Engineering services $8,634

Health and welfare services $18,733,669

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Blue Cross Halifax NS	100,798
Foothills Hospital Calgary Alta	100,234
Great West Life Winnipeg Man	4,619,816
National Defence Medical Centre Ottawa Ont	521,719
University of Alberta Hospital Edmonton Alta	140,177
University Hospital Vancouver BC	170,961
Vancouver General Hospital Vancouver BC	163,994
Victoria General Hospital Halifax NS	103,519

SOLICITOR GENERAL—*Concluded*

Legal services $1,349,996

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Department of Justice Ottawa Ont	106,974
McCarthy and McCarthy Calgary Alta	183,822
Virtue and Company Lethbridge Alta	120,268

Protection services $23,723,237

BC Corps of Commissionnaires Vancouver BC	2,812,072
Burns International Security Ottawa Ont	320,505
Canadian Corps of Commissionnaires:	
Ottawa Ont	15,881,619
Montreal Que	4,110,397
McCowan Ranch Security Fort Simpson NWT	112,699
Twilite Security Yellowknife NWT	134,768

Scientific services $420,997

MPB Technologies Dorval Que	101,800
National Research Council Ottawa Ont	180,569

Training and educational services—Non-public servants $1,132,915

Atomic Energy of Canada Chalk River Ont	122,300

Training and educational services—Public servants $1,470,572

Public Service Commission Ottawa Ont	153,780
Flight Safety Canada Ltd Downsview Ont	107,428

Other professional services $275,544

Other services $35,559,017

Associated Building Maintenance Winnipeg Man	113,173
Bank of Canada Ottawa Ont	489,569
Comnetix Computer Systems Mississauga Ont	246,173
Comtempro Service Ottawa Ont	218,227
DWS Deep Water Services Port Moody BC	463,269
Department of Communications Ottawa Ont	1,350,788
Douglas John N Markham Ont	150,343
Federal Systems of Canada Ottawa Ont	108,128
Harrington Temporary Services Ottawa Ont	152,430
Charles Higgerty Ltd Ottawa Ont	205,603
Louise Inc Ottawa Ont	109,406
Management Science of America Toronto Ont	208,699
Manpower Temporary Services Ottawa Ont	153,945
Minister of Finance:	
Quebec Que	330,000
Edmonton Alta	294,673
More Personnel Ottawa Ont	131,637
Newfounland Exchequer St John's Nfld	133,135
Orleans Business Centre Gloucester Ont	198,590
Prologic Ottawa Ont	124,385
Public Works Canada Ottawa Ont	12,371,050
Quantum Information Resources Ottawa Ont	107,621
SHL Systemhouse Ottawa Ont	401,360
Sani Building Maintenance Edmonton Alta	100,808
Supply and Services Canada Ottawa Ont	3,268,990
Treasurer of Ontario Toronto Ont	213,600

Royal Canadian Mounted Police External Review Committee $175,016

Legal services $23,161

Protection services $24,929

Training and educational services—Public servants $8,380

Other professional services $47,005

Other services $71,541

Royal Canadian Mounted Police Public Complaints Commission $863,783

Computer services (informatic) $72,018

Legal services $186,845

Protection services $37,855

Training and educational services—Public servants $9,435

Other professional services $171,414

Other services $386,216

SUPPLY AND SERVICES $126,888,151

Department $126,888,151

Accounting services $10,378,007

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Supply and Services Canada Hull Que	6,124,637

Collection agency services $751

Computer services (informatic) $526,431

Engineering services $14,347,910

A S A Consulting Dartmouth NS	223,104
Acadia University Institute Wolfville NS	137,141
Addiction Research Foundation Toronto Ont	111,968
Adecon Energy Systems Inc Mississauga Ont	143,797
Arctic Sciences Ltd Sidney BC	474,707
Aurora Laser Inc Edmonton Alta	243,000
B C Research Corporation Vancouver BC	101,670
Barrodale Computing Services Victoria BC	111,672
Bendix Avelex Inc St-Laurent Que	1,248,780
Bomem Inc Quebec Que	376,963
Canadian Astronautics Ltd Ottawa Ont	444,168
Canadian Marconi Co Kanata Ont	117,075
Canpolar Consultants Ltd Toronto Ont	383,059
Canpolar East Inc St John's Nfld	739,753
Carleton University Ottawa Ont	112,232
CBR International Corp Sidney BC	1,024,546
Ceramics Kingston Incorporated Kingston Ont	226,800
Compengserv Ltd Ottawa Ont	551,523
Computing Devices Ottawa Ont	1,022,822
Dalhousie University Halifax NS	194,099
Dayton & Knight Ltd Vancouver BC	199,340
Dominis Engineering Ltd Gloucester Ont	1,058,921
Fleet Technologie Ltd (FTL) Kanata Ont	323,994
G A Borstad Associates Sidney BC	275,844
Gendron Lefebvre et Associes Laval Que	189,981
Golder Associates Vancouver BC	143,139
IDON Corp Ottawa Ont	618,233
Institut national de recherches Rimouski Que	285,213
MacLaren Plansearch Ltd Halifax NS	233,079
Saskatchewan Research Council Regina Sask	412,000
Western Subsea Technology Ltd Victoria BC	318,617

Legal services $1,266,005

Protection services $1,733,224

Canadian Corp of Commissionaires Winnipeg Man	1,210,902

Scientific services $828,724

Training and educational services—Non-public servants $1,747,179

Lemmex & Associates Ltd Ottawa Ont	344,891
Parisien Groulx Lasalle Ville St-Laurent Que	112,992
Peat Marwick Stevenson Ottawa Ont	126,400

Training and educational services—Public servants $2,430,258

Public Service Commission Ottawa Ont	529,804

SUPPLY AND SERVICES—*Concluded*

Other professional services $21,503,783

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Atkinson Tremblay & Associates Ottawa Ont	119,090
Exocom Systems Corp Ottawa Ont	115,875
Greenwich Canadian Testing Weston Ont	101,892
Supply and Services Canada Hull Que	3,104,545

Other services $72,125,879

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A P G Analyse Programmation Montreal Que	148,974
Access Network Edmonton Alta	114,246
Accountemps of Ottawa Ottawa Ont	222,293
ACF Communications Ltd Ottawa Ont	397,201
ACME Signalisation Ottawa Ont	12,013,707
Addiction Research Foundation Toronto Ont	140,000
ADOBE Foundations Montreal Que	107,446
Agence de Placement Louise Inc Hull Que	414,153
Agincourt Productions Richmond Hill Ont	182,976
AJJA Information Technology Ottawa Ont	217,612
Armiger Financial Ottawa Ont	116,341
Artemp Personnel Services Inc Ottawa Ont	413,532
Atlantis Films Ltd Toronto Ont	128,891
Barbara Personnel Inc Hull Que	223,742
Barbara Personnel Inc Ottawa Ont	224,207
Berger & Associates Canada Montreal Que	822,343
Bomi Videotape Productions Nepean Ont	224,420
Boyd Moving & Storage Ltd Ottawa Ont	3,115,929
Bradbury Tamblyn & Boorne Ltd Richmond Hill Ont	145,856
Bradson Personnel Services Ottawa Ont	201,980
Brant Computer Services Edmonton Alta	102,581
Brant Computer Services Ottawa Ont	175,212
Breakthrough Films Toronto Ont	306,679
Business Rescue Associates Ltd Ottawa Ont	246,873
Canadian Broadcasting Corp Vancouver BC	100,000
Canadian Film Institute Ottawa Ont	100,850
Canadian Government Photo Centre Ottawa Ont	115,761
Canadian Public Health Assoc Ottawa Ont	149,931
Carleton Productions Inc Ottawa Ont	1,325,738
Champlain Productions Inc Montreal Que	181,349
Charlton & Gobuyan Design Ottawa Ont	287,404
Cinar Films Inc Montreal Que	155,452
Cinelume Productions Ltd Montreal Que	121,705
CKY-TV Winnipeg Man	132,160
Communique Ltd Toronto Ont	129,080
Corel Systems Corp Ottawa Ont	865,009
Corvideocom Ltd Ottawa Ont	533,232
Creative House Ltd Vancouver BC	127,438
Credo Group Ltd Winnipeg Man	220,042
CTMG Canadian Technology Ottawa Ont	410,875
D E Systems Ltd Ottawa Ont	171,954
Data Kinetics Ltd Ottawa Ont	118,769
Digital Equipment of Canada Ottawa Ont	306,992
Display Laminating Ottawa Ont	252,866
DMR Group Inc Toronto Ont	253,729
Dorje Systems Group Inc Ottawa Ont	143,855
Double Exposure Ltd Ottawa Ont	115,231
DPG Systems Consultants Ltd Nepean Ont	220,480
Edge Management Services Inc Edmonton Alta	266,230
Est Evolutions Systems Inc Ottawa Ont	238,786
Exocom Systems Corp Ottawa Ont	221,780
Fairbairn Executive Services Ottawa Ont	108,850
Fifth Dimension CAD/CAM Ottawa Ont	2,376,466
Financial Operations (EA) Ottawa Ont	300,252
Frame 30 Film Productions Ltd Edmonton Alta	155,802
Gabriel Design Ottawa Ont	197,011
Gemm Graphics Gloucester Ont	174,907
General Assembly Post Nepean Ont	419,814
Glen-Warren Productions Ltd Toronto Ont	304,822
Goldi Productions Ltd Mississauga Ont	172,376
Harrington Personnel Ottawa Ont	280,170
Has Novelties Ltd Toronto Ont	102,942
Helix Systems Orleans Ont	219,795
Hexagon Computer Systems Inc Gloucester Ont	710,444
Hyde Park Film Productions Toronto Ont	118,011
Imax Systems Corp Toronto Ont	144,600
Imprimerie Gilmar Inc Longueuil Que	104,630
Indigo Software Ltd Ottawa Ont	329,949
Info Quebec France Montreal Que	213,561
Intercom Films Ltd Toronto Ont	162,646
International Geneva Switzerland	115,279
Interweb (1981) Inc Boucherville Que	262,233
K M Video & Security Ltd Ottawa Ont	142,054
Ken Krieger Productions Toronto Ont	104,871
Kromar Printing Ltd Winnipeg Man	309,499
Lambert Multimedia Inc Montreal Que	348,087
Les Constructions A-G Enr Aylmer Que	217,240
Les Freres Proulx Brothers Inc Ottawa Ont	172,918
Les Productions Comment ÇA VA? Montreal Que	145,000
Les Productions Impex Montreal Que	213,601
Les Productions R Charbonneau Ottawa Ont	327,936
Les Productions SDA Ltee Montreal Que	411,195
LGS Group Inc Ottawa Ont	251,290
Linktex Corporation Ottawa Ont	100,065
LRS Trimark Ltd Ottawa Ont	374,076
Lyne Champoux Montreal Que	100,626
MacDonald & Brisson Personnel Ottawa Ont	163,652
MacKenzie Krusberg Design Ottawa Ont	253,159
Mainstreet Studios Kanata Ont	158,365
Mantle and Overall Nepean Ont	391,465
Marc Productions Ltd Gloucester Ont	107,536
MC Productions Inc Toronto Ont	143,950
Midahec Inc Aylmer Que	165,641
Minds Eye Pictures Regina Sask	150,000
Multiple Images Inc Toronto Ont	133,245
Museum Film Network Inc Chicago Ill USA	345,622
Namex International Inc Gloucester Ont	293,053
National Film Board of Canada Montreal Que	343,514
Netron Inc Downsview Ont	241,027
Newven Consulting Group Inc Ottawa Ont	107,886
Norrell Temporary Services Toronto Ont	147,473
Office Overload Saint John NB	142,408
OM Video Ottawa Ont	109,936
Omni Film Productions Ltd Vancouver BC	152,140
Omnifacts Research Ltd St John's Nfld	242,751
Opson Inc Quebec Que	102,132
Pacific National Leasing Toronto Ont	6,207,557
Pierre Gadbois Productions Inc Ottawa Ont	236,112
PMF Editorial Services Ottawa Ont	131,150
Polmac Communications Inc Regina Sask	216,591
Portage Personnel Hull Que	134,564
Prologic Systems Limited Ottawa Ont	131,654
Quantum Information Resources Ottawa Ont	221,619
Radio Quebec Montreal Que	250,000
Robertson Rozenhart Inc Vancouver BC	189,693
Roma Gauvreau Construction Templeton Que	805,222
Shane Lunny Productions Inc Vancouver BC	494,991
STM Systems Corp Ottawa Ont	16,917,000
Terry Cochrane Image Nepean Ont	900,518
The Film Works Toronto Ont	1,452,900
The 500 Selection Services Ltd Ottawa Ont	310,510
Topex Productions Inc Ottawa Ont	174,243
Victor Interim Ottawa Ont	370,606
W R Sierolowski Ottawa Ont	277,675

TRANSPORT $375,556,374

Department $371,707,342

Accounting services $260,483

Collection agency services $14,065

Computer services (informatic) $8,564,605

	$
Anderson Consulting Ltd Ottawa Ont	106,050
AQR Management Services Ltd Gloucester Ont	504,258
Atkinson Tremblay & Assoc Ottawa Ont	317,550

TRANSPORT—*Continued*

	$
CGI Information Systems & Management Consultants Inc Ottawa Ont	297,611
Datacap Ltd Ottawa Ont	287,545
DI Associates Ltd Mississauga Ont	328,735
DMR Group Inc Ottawa Ont	309,555
Intergraph Systems Ltd Ottawa Ont	224,289
IOTA Consulting Ltd Ottawa Ont	914,438
LSG Data Processing Consultants Inc Ottawa Ont	482,969
Microtel Pacific Research Ltd Ottawa Ont	196,115
Microtime Inc Nepean Ont	232,712
Progestic Consultants Inc Ottawa Ont	425,913
Quantum Management Services Ltd Ottawa Ont	333,473
S & S Software Ltd Ottawa Ont	604,541
Silico Computer Systems Ltd Nepean Ont	327,343
STM Systems Corporation Ottawa Ont	771,621
Supply and Services Canada Hull Que	450,902

Engineering services $49,668,280

EPIX Inc Montreal Que	189,768
Fleet Technology Ltd Kanata Ont	146,090
Horton & Ball Walter Fedy and Associates Toronto Ont	685,788
James F Hickling Management Services Ltd Vancouver BC	103,698
MIL Davie Inc Levis Que	315,000
Pictou Industries Ltd Dartmouth NS	315,000
Polar Design and Associates Ltd Vancouver BC	519,135
Public Works Canada Ottawa Ont	45,917,349
Reid Crowther & Partners Ltd Edmonton Alta	107,257

Health and welfare services $1,185,915

Legal services $1,007,813

Protection services $13,513,133

Agence de securite et d'investigation Ltee Montreal Que	198,569
BC Corps of Commissionaires Vancouver BC	728,263
Canadian Corps of Commissionaires Ottawa Ont	7,703,184
City of Calgary Calgary Alta	1,714,819
Garda Security Ltd Montreal Que	118,255
Help International Ltd Winnipeg Man	148,059
Metropol Security Ltd Winnipeg Man	884,040
Pacific Building Maintenance Ltd Edmonton Alta	163,423
Pinkerton's of Canada Ltd Ottawa Ont	672,390

Scientific services $690,787

Canadian Standards Association Rexdale Ont	198,788
Department of Communications Ottawa Ont	263,803

Training and educational services— Non-public servants $367,954

Training and educational services—Public servants $8,973,627

Air Canada Ltd Winnipeg Man	303,024
Canadian Airlines International Ltd Vancouver BC	210,240
Crosby Associates Canada Ltd Toronto Ont	134,857
Flight Safety International Flushing NY USA	630,031
Philip Crosby Associates Inc Winter Park Fla USA	199,027
Public Service Commission of Canada Ottawa Ont	654,244
Survival Systems Dartmouth NS	100,571
Transport Canada Ottawa Ont	783,709

Other professional services $78,141,869

	$
Acres International Ltd Toronto Ont	127,951
ADGA Ltd Ottawa Ont	493,981
ADI Ltd Fredericton NB	181,140
Aerodat Ltd Mississauga Ont	194,173
Air Canada Ltd Winnipeg Man	139,328
Allied Maintenance Services Ltd Dartmouth NS	290,461
AMS Management Systems Canada Inc Ottawa Ont	331,976
APA Associes en Planification Montreal Que	158,855
Arno Keinonen Arctic Consultants Inc Calgary Alta	211,547
Array System Computing Inc Downsview Ont	317,539
Atmospheric Environment Services Toronto Ont	120,000
Barringer Research Ltd Rexdale Ont	136,607
BC Corps of Commissionaires Vancouver BC	105,375
Binary Communications Inc Victoria BC	181,829
Biokinetics & Associates Ltd Ottawa Ont	170,241
Boeing Canada De Havilland Division Downsview Ont	162,000
Bombardier Inc Montreal Que	817,750
British Columbia Transit Vancouver BC	185,074
CAE Electronics St Laurent Que	157,364
Canada Coach Lines Mount Hope Ont	115,000
Canada Market Research Toronto Ont	655,925
Canada Ports Corporation Ottawa Ont	201,516
Canada Systems Group Ottawa Ont	103,131
Canadian Automobile Association Ottawa Ont	103,568
Canadian Corps of Commissionaires Ottawa Ont	1,559,958
Canadian Council of Motor Transport Administrators Ottawa Ont	249,597
Canadian Facts Ottawa Ont	670,628
Canadian Marine Drilling Ltd Calgary Alta	109,250
Canadian National Railway Company Montreal Que	114,295
Canadian Pacific Ltd Montreal Que	127,756
Canadian Urban Transit Assoc Toronto Ont	106,100
Canartic Shipping Co Ltd Ottawa Ont	952,044
Centrodyne Inc St Laurent Que	122,002
City of Mississauga Mississauga Ont	235,427
Communications Gillies Inc St-Lambert Que	161,707
Compengserv Ltd Ottawa Ont	340,312
Concordia University Montreal Que	120,000
Coopers and Lybrand Consulting Group Ottawa Ont	316,573
CRIM Montreal Que	356,613
CSE Marine Services Inc St Catharines Ont	116,229
C-Tech Ltd Cornwall Ont	217,749
Decima Research Toronto Ont	592,310
Delcan Corporation Toronto Ont	114,222
Deloitte & Touche Inc Toronto Ont	457,768
Department of Communications Halifax NS	352,687
Department of Justice Ottawa Ont	107,475
DMR Group Inc Ottawa Ont	236,678
DMSI North Vancouver BC	170,169
Donald Carter Ste-Foy Que	233,562
Environics Inc Ottawa Ont	100,000
Environment Canada Ottawa Ont	142,541
Ernst and Young Consulting Ltd Toronto Ont	493,606
Fleet Technology Ltd Kanata Ont	1,089,068
Forest Engineering Research Institute Pointe-Claire Que	191,089
German & Milne Inc Ottawa Ont	272,619
Giffels Associates Ltd Toronto Ont	128,850
Government of Northwest Territories Yellowknife NWT	870,926
Heffering Research Group Calgary Alta	305,681
Hickling Partners Ltd Toronto Ont	166,602
Honeywell Ltd Scarborough Ont	412,845
IBI Group Toronto Ont	164,014
IMC Consulting Group Inc Vancouver BC	240,701
Instrumar Ltd St John's Nfld	256,927
Intera Technologies Ltd Calgary Alta	100,027
International Road Dynamics Saskatoon Sask	123,667
James F Hickling Management Consultants Ltd Ottawa Ont	851,610
Kelly Services Ltd Toronto Ont	147,801
Ker Train Systems Ltd Kingston Ont	115,542
Les Systemes sur Mesure PB Inc Montreal Que	224,441
Martin Marietta Canada Ltd Ottawa Ont	16,086,709
Melville Shipping Ltd Ottawa Ont	351,428
Micronav Ltd Sydney NS	131,200
Motor Coach Industries Winnipeg Man	480,887
National Research Council Ottawa Ont	530,714
Never Say No Comment Inc Toronto Ont	103,228
Nordco Limited St John's Nfld	274,637
Northern Dynamics Ltd Willowdale Ont	116,987
NS Power Corporation Halifax NS	133,106
Offshore Systems Ltd North Vancouver BC	183,103
Ortech International Mississauga Ont	115,305
Ottawa YM-YWCA Ottawa Ont	190,466
P & W Aircraft of Canada Ltd Longueuil Que	119,806
Peat Marwick Stevenson Kellogg Toronto Ont	357,377

TRANSPORT—*Continued*

	$
Permagon Press Inc Oxford England	125,060
Polar Sea Research Ltd Lethbridge Alta	109,129
Price Waterhouse Ltd Ottawa Ont	905,572
Prince Rupert Water Taxi Ltd Prince Rupert BC	165,641
Public Works Canada Ottawa Ont	8,308,770
Qualserv Ltd Nepean Ont	374,426
Queen's University Kingston Ont	168,286
Quotient Marketing Inc Montreal Que	118,163
R Flamin Management Partners Ltd Ottawa Ont	113,569
R S Wallace & Associates Manotick Ont	182,515
Remorqueurs du Quebec Quebec Que	536,493
Remorqueurs et sauvetage McAllister Montreal Que	450,316
Rockwell International Ltd Ottawa Ont	307,606
S & S Software Ltd Ottawa Ont	107,226
Sealing Pyritic Slate Outcrops Ottawa Ont	130,000
Signalcom Canada Corp Burlington Ont	154,712
Solicitor General Ottawa Ont	100,000
Spar Aerospace Ltd Halifax NS	349,743
Statistics Canada Ottawa Ont	122,507
Status Electrical Corporation Abbotsford BC	244,908
Supply and Services Canada Hull Que	1,392,993
Sypher Mueller International Inc Ottawa Ont	580,017
Telecommunication sans fils Dorval Que	175,000
Temporarily Yours Vancouver BC	107,864
TES Limited Ottawa Ont	118,951
The Cord Group Dartmouth NS	169,692
The Pass Group Ottawa Ont	300,115
Thermotech Engineering Kingston Ont	178,461
Transmode Consultants Inc Toronto Ont	151,794
Trois-Rivieres Remorquers Trois-Rivieres Que	260,222
University of Calgary Calgary Alta	118,028
Virtual Prototypes Inc Ottawa Ont	294,210
VMS Technology Inc Ottawa Ont	161,641
Voyageur Inc Montreal Que	176,392
World Weatherwatch Toronto Ont	287,553
WR Davis Engineering Ltd Ottawa Ont	288,468
Yeoman Security Services Ltd Toronto Ont	125,052
Young & Wiltshire Management Consultants Ottawa Ont	221,714

Other services $209,318,811

	$
A J Maintenance Services Ltd Halifax NS	103,136
A1 Parc Canada Inc Montreal Que	366,105
Allstar Taxi Inc Vancouver BC	160,712
Antonio Samson et Fils Gaspe Que	128,490
Apcoa Parking Inc Montreal Que	361,170
Arthur R Nolter Development Ltd Halifax NS	254,983
Atmospheric Environment Services Toronto Ont	15,926,000
AV Tech Inc Montreal Que	144,696
Barbara Personnel Inc Ottawa Ont	511,826
BC Corps of Commissionaires Vancouver BC	1,023,111
Black and MacDonald Ltd Winnipeg Man	238,618
Bradson Personnel Services Inc Ottawa Ont	1,005,390
Camp Systems of Canada Ltd Ottawa Ont	255,884
Canada Catering Company Ltd Winnipeg Man	308,350
Canada Victoria Maintenance Ltd Montreal Que	1,010,056
Canadian Corps of Commissionaires Ottawa Ont	1,231,713
Capital City Maintenace Ltd Toronto Ont	780,897
Carrier Canada Ltd Calgary Alta	624,471
Cipolla's Services Ltd Toronto Ont	135,962
City of North Battleford North Battleford Sask	117,876
Compagnie Crawley & McCracken Ltee Montreal Que	105,047
Concorde Maintenance Ltd Calgary Alta	983,750
Construction Maintenance Repairs Ltd Shearwater NS	154,897
Contempro Services Inc Ottawa Ont	220,380
Cornwall Regional Hospital Linen Service Cornwall Ont	142,515
Corporation of Township of Golden Balmerton Ont	248,256
Cristimont Inc Montreal Que	1,418,600
Department of Communications Ottawa Ont	817,938
Department of National Defence Ottawa Ont	568,889
Department of Tourism Halifax NS	120,436
Digital Equipment of Canada Ltd Kanata Ont	310,234
DMR Group Inc Ottawa Ont	120,075
Don Fisher Construction Truro NS	218,000
Dufferin Construction Co Ltd Oakville Ont	683,377
Dynamic Maintenance Ltd Vancouver BC	1,391,686
Eastmain Band Council Eastmain Que	184,890
Echo Bay Mines Ltd Edmonton Alta	156,186
Ecole Polytechnique de Montreal Montreal Que	214,001
Enviromer Inc Rimouski Que	119,921
Environment Canada Ottawa Ont	10,012,209
Eric W Harrison Ltd Winnipeg Man	1,125,495
Evan's Building Cleaning Ltd Edmonton Alta	117,744
Federated Building Maintenance Ltd Toronto Ont	3,761,903
Fred H Ross & Associates Ltd Yellowknife NWT	562,710
G & M Enterprises St John's Nfld	344,228
Galt Western Personnel Ltd Vancouver BC	235,572
Gazzola Paving Ltd Concorde Ont	166,207
Government of Northwest Territories Yellowknife NWT	417,825
Government of the Yukon Whitehorse YT	1,098,343
Groupe Admari Inc Montreal Que	195,669
Harrington Personnel Ottawa Ont	252,529
I P Sharp Associates Ltd Toronto Ont	234,525
Integ Management and Support Services Ltd Winnipeg Man	271,786
Jani King Ltd Halifax NS	129,967
Jean Fournier Inc Montreal Que	220,268
Kelly Services Ltd Toronto Ont	284,524
La Societe Sogsabec Ltee St-Laurent Que	1,260,932
Laidlaw Waste Systems Ltd Montreal Que	512,502
Lands Company Canada Mirabel Que	1,454,200
Laurier Electric Ltd Cornwall Ont	234,148
Le Patriarche Ltee Montreal Que	190,011
Ligue De Taxis Inc Montreal Que	149,522
Macaulay Trucking Ltd Vancouver BC	149,539
Maintenance Eureka Ltd Thetford Mines Que	108,036
Manpower Temporary Services Ltd Toronto Ont	205,266
McGill University Montreal Que	188,378
Metropolitan Parking Inc Montreal Que	1,511,789
Modern Building Cleaning Ltd Halifax NS	674,193
Monselet Construction and Equipment Ltee Montreal Que	535,411
Narwhal Frontec Arctic Services Ltd Winnipeg Man	1,410,233
Network Inc Ottawa Ont	170,098
Newfound Construction Ltd St John's Nfld	138,914
Northwest Regional Airport St Leonard NB	350,000
Oxford Building Maintenance Ltd Winnipeg Man	481,571
P A Building Maintenance Ltd Vancouver BC	315,600
Pacific Building Maintenance Ltd Richmond BC	3,230,348
Peace Maintenance Ltd Montreal Que	131,616
Penetang Midland Coach Lines Inc Midland Ont	307,655
Percy Pyper Ltd Greely Ont	150,860
Personal Etcetera Ottawa Ont	389,095
Pickell Airport Services Inc Winnipeg Man	213,980
Plomberie Fernand Cyr Inc Montreal Que	126,744
Pollack Personnel Ltd Ottawa Ont	394,588
Progressive Building Maintenance Ltd Vancouver BC	136,580
Prologic Systems Ltd Ottawa Ont	273,380
Public Works Canada Ottawa Ont	74,162,534
Quantum Management Services Ltd Ottawa Ont	847,753
Rokelis Ltd Halifax NS	247,366
Rose Building Maintenence Ltd St Albert Sask	647,133
Ryerson Polytechnical Institute Toronto Ont	250,839
Sampete Enterprises Ltd Toronto Ont	669,784
Scottsdale Aviation Inc Toronto Ont	584,461
Service Star Building Cleaning Inc Ottawa Ont	818,611
Statistics Canada Ottawa Ont	432,065
STM Systems Corporation Ottawa Ont	115,847
Supply and Services Canada Hull Que	14,619,291
Technical University of Nova Scotia Halifax NS	225,992
Tecksol Inc Ste-Foy Que	1,632,412
Temporary Office Services Inc Toronto Ont	143,769
TES Contract Services Inc Toronto Ont	187,718
The 500 Selection Services Ottawa Ont	460,637
The Guarantee Co of NS Halifax NS	237,599
Transmode Consultants Inc Ottawa Ont	117,156
Transport Canada Ottawa Ont	16,608,780
University of:	
British Columbia Vancouver BC	225,869
Calgary Calgary Alta	228,001

TRANSPORT—*Concluded*

	$
Manitoba Winnipeg Man	122,971
New Brunswick Fredericton NB	206,340
Saskatchewan Saskatoon Sask	179,316
Western Ontario London Ont	241,417
Victor Temporary Services Ottawa Ont	431,281
Volker Stevin Contracting Ltd Edmonton Alta	137,577
Wakshinsky Bros Ltd Winnipeg Man	104,883
Waskaganish Band Council Waskaganish Que	120,194
Wemindji Band Council Montreal Que	131,231
Y & R Paquette Inc St-Jerome Que	1,009,834
Yaka Inc Montreal Que	110,000

Canadian Aviation Safety Board $1,548,865

Computer services (informatic) $398,471

SSC/Information Technology Centre-Bureau of Management Consulting Ottawa Ont	336,330

Engineering services $47,971

Health and welfare services $46,496

Legal services $21,443

Protection services $4,406

Scientific services $101,996

Training and educational services—Public servants $204,506

Other professional services $27,469

Other services $696,107

Supply and Services Canada Ottawa Ont	111,466

Civil Aviation Tribunal $186,532

Computer services (informatic) $3,436

Legal services $48,046

Training and educational services—Public servants $706

Other professional services $132,200

Other services $2,144

Grain Transportation Agency Administrator $269,602

Accounting services $8,331

Computer services (informatic) $18,800

Legal services $26,649

Training and educational services—Public servants $10,846

Other professional services $123,130

Other services $81,846

National Transportation Agency $1,844,033

Accounting services $8,166

Computer services (informatic) $108,985

Engineering services $14,000

Legal services $33,007

Protection services $40,830

Training and educational services—Non-public servants $40

Training and educational services—Public servants $217,096

Other professional services $318,582

Other services $1,103,327

	$
Government of Canada—Statistics Canada Ottawa Ont	398,845
Government of Canada—Transport Canada Ottawa Ont	250,000

TREASURY BOARD $11,347,310

Secretariat $9,860,227

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $9,851,362

Accounting services $1,068

Computer services (informatic) $151,363

Legal services $43,926

Training and educational services—Public servants $331,691

Other professional services $5,517,618

Institute For Research on Public Policy Halifax NS	150,000
Norman Willis & Associates Seattle Washington DC USA	461,615
Price Waterhouse Ottawa Ont	133,975
Public Works Canada Ottawa Ont	1,205,547
Statistics Canada Ottawa Ont	680,789
Supply and Services Canada/BMC Ottawa Ont	502,210

Other services $3,805,696

Barbara Personnel Inc Ottawa Ont	114,395
Supply and Services Canada/PAC Ottawa Ont	2,705,029
Supply and Services Canada/PASS Ottawa Ont	152,580

TEMPORARY ASSIGNMENTS PROGRAM $8,865

Training and educational services—Public servants $4,425

Other services $4,440

Comptroller General $1,487,083

Accounting services $228

Computer services (informatic) $14,200

Training and educational services—Public servants $117,357

Other professional services $1,176,292

Coopers & Lybrand Toronto Ont	120,300
Price Waterhouse Ottawa Ont	225,950
Peat Marwick Mitchell & Co Ottawa Ont	109,280
Supply and Services Canada/BMC Ottawa Ont	299,975

Other services $179,006

VETERANS AFFAIRS $183,400,235

Department $183,400,235

VETERANS AFFAIRS PROGRAM $183,269,006

Accounting services $271,154

Computer services (informatic) $972,850

	$
DMR Group Inc Halifax NS	236,680
On Line Support Inc Charlottetown PEI	324,699
Synerlogic Halifax NS	305,537

Engineering services $25,704

Health and welfare services $164,831,906

Alberta Hospital Edmonton Alta	112,078
Alberta Hospital Ponoka Alta	105,506
Blue Cross of Atlantic Canada Moncton NB	17,263,973
Blue Cross Vancouver BC	2,403,683
CNIB Toronto Ont	131,419
Camp Hill Hospital Halifax NS	11,925,703
Campbellton Regional Hospital Campbellton NB	1,447,372
Centre Hospitalier Universite Laval Ste-Foy Que	3,176,869
Colonel Belcher Hospital Calgary Alta	263,621
Deer Lodge Centre Winnipeg Man	9,112,023
Dr Everett Chalmers Hospital Fredericton NB	2,899,558
Dr George L Dumont Hospital Moncton NB	2,037,802
Fisherman's Memorial Hospital Lunenburg NS	1,366,894
General Hospital Corporation St John's Nfld	3,190,717
Glace Bay General Hospital Glace Bay NS	960,000
Greater Victoria Hospital Society Victoria BC	1,260,588
Green Shield Prepaid Services Windsor Ont	16,737,833
Halifax County Regional Dartmouth NS	116,927
Hillsborough Hospital Charlottetown PEI	186,373
Kelowna General Hospital Kelowna BC	159,222
Lions Gate Hospital North Vancouver BC	112,918
Medical Services Plan BC Victoria BC	1,880,831
Metro Calgary & Rural General Hospital Calgary Alta	560,590
Minister of Finance Manitoba Winnipeg Man	145,336
Minister of Health Victoria BC	139,101
Miramichi Snr Citizen Home Chatham NB	699,777
Nanaimo Regional Hospital Nanaimo BC	130,294
National Defence Medical Centre Ottawa Ont	421,611
Northside Harbour View North Sydney NS	2,106,629
Parkwood Hospital London Ont	11,525,724
Ross Memorial Hospital Lindsay Ont	109,807
Saint John Regional Hospital Saint John NB	4,551,379
Shoppers Drug Mart Surrey BC	121,270
Soldiers Memorial Hospital Middleton NS	1,305,600
St Peter's Hospital Hamilton Ont	123,550
Sunnybrook Hospital Toronto Ont	4,772,865
Sunnybrook Medical Centre Toronto Ont	3,288,698
University Hospital Vancouver BC	4,513,270
University of Alberta Hospital Edmonton Alta	1,004,763
Vancouver General Hospital Vancouver BC	122,673
Victoria Hospital London Ont	8,998,217
Victorian Order of Nurses Willowdale Ont	1,490,774
Wascana Rehabilitation Centre Regina Sask	2,095,717

Legal services $7,894

Protection services $4,015,261

	$
Canadian Corps of Commissionaires:	
Saint John NB	340,019
Ottawa Ont	101,330
Corps canadien des commissionnaires Montreal Que	716,261
Le Groupe de Securite Garda Montreal Que	131,003
Pinkerton du Quebec Ltd Montreal Que	2,360,281

Training and educational services—Public servants $546,806

Other professional services $589,405

Synod of the Diocese of New Westminster New Westminster BC	105,317

Other services $12,008,026

Comedic Inc Montreal Que	491,015
Correctional Service Canada Laval Que	566,375
Drake Office Overload Calgary Alta	135,874
Helene Quevillon Inc Montreal Que	193,580
MacDonald Brisson Ottawa Ont	179,255
Paysagiste J Marc Robitaille Pierrefond Que	149,316
Sherbrooke Community Centre Saskatoon Sask	121,645
STM Systems Corp Ottawa Ont	1,382,235
Supply and Services Canada Ottawa Ont	821,152
Systems Corp Willowdale Ont	1,187,113
The Canadian Red Cross Society Ottawa Ont	2,702,183

CANADIAN PENSION COMMISSION PROGRAM $45,672

Computer services (informatic) $15,673

Legal services $591

Training and educational services—Public servants $10,140

Other professional services $1,499

Other services $17,769

BUREAU OF PENSIONS ADVOCATES PROGRAM $65,184

Health and welfare services ($958)

Training and educational services—Public servants $4,988

Other services $61,154

VETERANS APPEAL BOARD PROGRAM $20,373

Computer services (informatic) $673

Health and welfare services $795

Training and educational services—Public servants $5,594

Other services $13,311

WESTERN ECONOMIC DIVERSIFICATION $5,820,454

Accounting services $2,251,383

Federal Business Development Bank Vancouver BC	146,504
Supply and Services Canada Edmonton Alta	2,102,297

WESTERN ECONOMIC DIVERSIFICATION—*Concluded*

	$
Computer services (informatic) $647,912	
Anthony Macauley Associates Victoria BC	126,674
Canadian Informatics Corporation Ottawa Ont	333,430
Engineering services $1,613	
Health and welfare services $5,583	
Protection services $95,713	
Training and educational services—Public servants $182,465	

	$
Other professional services $1,857,376	
Noram Group of Consulting Companies White Rock BC	141,693
R Wayne Tebb Vancouver BC	144,475
Other services $778,409	
Industry, Science and Technology Canada Ottawa Ont	201,746
Supply and Services Canada Hull Que	130,319

SECTION 6

1989-90
PUBLIC ACCOUNTS

Construction and/or Acquisition

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Construction and/or acquisition of land, buildings and works . . 6.2

Construction and/or acquisition of machinery and equipment 6.25

Construction and/or acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

- —one asterisk {*} adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts have been amended in the current year;
- —two asterisks {**} adjacent to name and location of contractor indicate that the contracts have been awarded through the Department of Public Works;
- —three asterisks {***} adjacent to the brief description and province of the project indicate cost plus contracts; and,
- —an {*f*} adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A summary of total current year's expenditure (standard object 08) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $42,378,889				
Department $42,378,889				
MANAGEMENT AND ADMINISTRATION PROGRAM $102,133				
AGRI-FOOD PROGRAM $41,517,474				
L M Arch/Smith Carter Partners Morden Man**	Office/laboratory Man	990,000	27,503	986,303*{*f*}
Balzers Installations Ltd Regina Sask	Pretreatment in existing water treatment plant Sask	325,102	314,697	314,697{*f*}
Bomac Construction (1978) Ltd Saskatoon Sask	Raising New Willows dam Sask	1,324,129	1,057,550	1,209,961
Bomac Construction (1978) Ltd Prince Albert Sask	Water treatment plant expansion Sask	996,708		620,391
Bomac Construction (1978) Ltd Prince Albert Sask	Water treatment plant Sask	595,267		541,045{*f*}
CJP Architects New Westminster BC**	Office/laboratory BC	3,126,700	13,057	3,126,700*{*f*}
Cohos Evamy & Partners Calgary/Edmonton Alta**	Office/laboratory Alta	1,993,500	305,721	305,721
Cohos Evamy & Partners Calgary Alta**	Office/laboratory and concept design Alta	1,930,000	368,975	670,590
Construction MRC Ltee St-Leonard Que**	Animal pathology laboratory Que	13,257,512	17,371	13,257,512*{*f*}
Dallas Contracting Ltd Humbolt Sask	Sewage lagoon expansion Sask	286,440	226,036	226,036
David Boulva Cleeve Brodeur & Tanguay Montreal Que**	Construction/laboratory Que	1,900,000		1,817,060
Eden Construction Ltd Saskatoon Sask	Water treatment plant improvements Sask	1,044,000		663,000
Edie Construction Ltd Dugal Man	East channel excavation Man	619,925	494,778	494,778
Elis-Don Construction Ltd London Ont**	Office/laboratory Ont	13,256,763	142,228	13,256,763*{*f*}
Fafard et Pariseau Architects Montreal Que	Office/laboratory Que	664,475	175,372	341,118*
Flegel Construction & Engineering Saskatoon Sask	Raw water supply line Sask	318,620	305,952	305,952*{*f*}
Flegel Construction (1981) Ltd Saskatoon Sask	Distribution pipeline Sask	299,800	284,571	284,571{*f*}
G Hahn Contracting Ltd Fort Qu'Appelle Sask	Water treatment plant Sask	318,534	31,295	316,079{*f*}
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Water treatment plant Sask	2,266,432		1,000,000
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Concrete weir and pumphouse Sask	585,827	7,406	548,321{*f*}
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Concrete weir and pumphouse Sask	836,504	338,871	338,871
Graham Construction & Engineering (1985) Ltd Saskatoon Sask	Construct final clarifier No 3 Sask	314,042	235,740	235,740
H Baudry Construction (1980) Ltd Ste Agathe Man	West channel excavation Man	541,031		
HCL Construction Ltd Moose Jaw Sask	Canal and drain reconstruction Sask	318,371	309,392	309,392{*f*}
HCL Construction Ltd Moose Jaw Sask	Canal and headworks rehabilitation Sask	312,005	207,763	207,763
Helmer Stranka Cole Ottawa Ont**	New annex and renovation Ont	377,562	128,487	301,044
Ikoy Partnership Winnipeg Man**	Office/laboratory Man	1,220,000	122,963	1,258,063
JKW Construction Ltd Plum Coulee Man	Drop structures Man	845,022	555,006	555,006
Jacques Sauve Architects & Lemoy Leclerc Architects Joliette Que**	Office/laboratory Que	380,000	141,000	310,044*
Jones Manning Architects Charlottetown PEI**	Office/laboratory PEI	1,898,136	171,000	665,000*
Kraft Construction Co (1978) Ltd Winnipeg Man	Office/laboratory Man	12,603,534	679,948	12,603,534*{*f*}
Kraft Construction Co (1978) Ltd Winnipeg Man	Office/laboratory Man	16,038,000	665,311	665,311

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Lemoine & Ass St-Hyacinthe Que**	Construction of research centre Que	2,950,000		2,885,703 (*f*)
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant expansion Sask	299,400	180,310	180,310
Les Consultants Genam Ltee Drummondville Que**	Animal pathology laboratory Que	400,476	400,476	400,476 (*f*)
MJB Enterprises Ltd Medicine Hat Alta	Distribution pipeline Sask	1,121,731	3,700	1,050,927*
MJB Enterprises Ltd Medicine Hat Alta	Irrigation structure rehabilitation Sask	362,430	329,899	329,899
PCL-MAXAM Calgary Alta**	Office/laboratory Alta	12,234,730	5,905,452	12,170,059*
PCL MAXIM-A Joint Venture Calgary Alta	Services automatic gate control Alta	300,899		299,916 (*f*)
PCL MAXIM-A Joint Venture Calgary Alta	Spillway modifications east basin Alta	358,899	358,608	358,608
Rison Construction & Eng Niagara Falls Ont**	Animal inspection station Ont	789,846	7,086	789,846* (*f*)
Ron Engineering Ltd Ottawa Ont**	Chemical storage building Ont	732,800		488,952
Ruiter Engineering & Construction Ltd Ottawa Ont**	New annex and renovations Ont	4,462,385	335,000	335,000
Sayers & Associates Ltd Mississauga Ont**	Biowaste system/Animal Disease Research Institute Ont	695,287	695,287	695,287 (*f*)
United Corrosion Consultants Ltd Estevan Sask	Water supply pipeline Sask	379,273	378,108	378,108
Universal Industries Ltd Lloydminster Sask	Pumpworks modifications and addition Sask	436,795	157,955	157,955
Ursel Construction Ltd Saskatoon Sask	Water treatment plant expansion Sask	1,744,915		1,339,412
Vie Bilt General Contractors Ottawa Ont**	Modifications to building 158/Animal Disease Research Institute Ont	1,299,880	512,020	1,287,437*
Wappel Construction Co Ltd Regina Sask	Sewage treatment facilities Sask	993,368	4,364	963,025*
Wappel Construction Co Ltd Regina Sask	Sewage outfall line Sask	341,174	319,304	319,304 (*f*)
GRAINS AND OILSEEDS PROGRAM $759,282				
COMMUNICATIONS $17,372,291				
Department $3,016,096				
Comstock Canada Nepean Ont**	New substation and location Ont	916,609	313,706	916,609 (*f*)
Fenebec Inc & (147119) Canada Ltd Vanier Ont**	Replace windows Ont	393,000	373,800	373,800
LLC General Contractors Nepean Ont**	Sewer extension Ont	342,948	342,948	342,948 (*f*)
MP Lundy Construction Ottawa Ont**	Construct addition to building 2 Ont	2,765,168		2,765,168 (*f*)
Walter Harris Construction Services Ottawa Ont**	Renovations to building Ont	538,306	433,306	433,306
Windows Plus Vanier Ont**	Replace windows building 2 Ont	393,000	53,800	373,800
National Museums of Canada $14,356,195 (1)				
Canada Museums Construction Corporation Inc Ottawa Ont	Fit-up of new facilities for the Canadian Museum of Civilization Que	31,375,700	14,356,195	27,893,500
ENERGY, MINES AND RESOURCES $6,154,994				
Department $6,154,994				
ADMINISTRATION PROGRAM $1,203				
ENERGY PROGRAM ($155,000)				
MINERALS AND EARTH SCIENCES PROGRAM $6,308,791				
ADG Ltd Les Portes et Fenetres Laval Que**	Replace doors and windows Ont	3,072,059	164,687	3,072,059* (*f*)
Crawford TP Gloucester Ont**	Ventilation system Ont	415,857		415,857* (*f*)
Dalacoustic Contractors Ltd Nepean Ont**	Computer room expansion Ont	310,815	305,000	305,000
Hearn Stratton Construction Ltd Edmonton Alta**	Working accomodation NWT	2,289,458	14,633	2,277,141* (*f*)
Klein Construction Ltd Edmonton Alta**	Living accomodation NWT	3,072,059	164,687	3,072,059* (*f*)
Lambur Scott Jossa Architects Ltd Edmonton Alta**	Architectural services for accommodation NWT	548,908		525,743
Scientific Atlanta Inc Atlanta Georgia USA	Satellite receiving antenna Sask	2,189,123	398,609	2,069,690
Scientific Atlanta Inc Atlanta Georgia USA	Satellite receiving antenna Que	2,916,988	3,130	1,643,860
ENVIRONMENT $42,444,672				
Department $42,444,672				
ENVIRONMENTAL SERVICES PROGRAM $6,658,570				
Clayborne Contracting Group Inc Georgetown Ont**	Instrument compounds and grading Ont	479,847		479,847 (*f*)
Laval Fortin Ltee Alma Que**	Renovation and modification of two houses, aerological station Que	290,143		288,187*
Micheal Monteith Enterprises Ltd Orillia Ont**	Construction—Centre for atmospheric research experiments Ont	525,835	525,835	525,835
Seminaire de Quebec Quebec Que**	Acquisition of land, seminaire de Quebec Que	374,045	374,045	374,045 (*f*)
Takhini-Southern Lakers Con Vancouver BC**	Construction of office and laboratories YT	993,000	898,000	898,000

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Wormald Fire Systems Hull Que**	Sprinkler system and fire retardant removal Ont	926,904	884,400	884,400
State Contractors Stoney Creek Ont**	Boiler and chiller replacement Ont	1,334,833	1,334,833	1,334,833
PARKS PROGRAM $35,786,102				
Ashley Colter (1961) Ltd Fredericton NB**	Highway 117 NB	460,473	460,473	460,473 (f)
Bennett & Hanson Ltd Smith Falls Ont	Construction and installation of floating docks Ont	294,614	11,836	294,614 (f)
Boilard-Boilard St-David Que**	Construction of "La Grande Maison"/Forges du St-Maurice Que	2,505,000	17,508	2,496,508
Bremner Engineering & Construction Canmore Alta**	Reconstruction of access road Alta	1,422,561	1,422,561	1,422,561
Burden's Construction Co Ltd Corner Brook Nfld	Maintenance facility Nfld	292,408	268,795	268,795
Cab Construction Ltd St John's Nfld	Maintenance facility Nfld	310,298	310,298	310,298
CANA Management Ltd Calgary Alta**	Bow River Bridge reconstruction Alta	2,221,621	120	2,221,621 (f)
CANA Management Ltd Calgary Alta**	Canadian Pacific Railway overpass rehabilitation Alta	656,784	656,784	656,784
Clayco Construction Ltd St John's Nfld**	Bridge renovations Nfld	490,432	490,432	490,432
Colin R MacDonald Antigonish NS**	Road reconstruction and paving NS	1,936,864	1,526,827	1,526,827
Construction Jacques Theoret Quebec Que**	Construction of reception centre Que	571,719	450,603	450,603
Construction Jean et Robert Ltee Gascon Que**	Salvage at Les Havres Que	311,178		311,178 (f)
Construction JM Vallee Montreal Que**	Store renovations Que	822,048	430,566	430,566
Debsco Construction & Development Edmonton Alta**	Bow Valley Parkway Reconstruction Alta	1,607,884		1,607,884 (f)
Duron Atlantic Ltd Dartmouth NS**	Bridge repairs NS	632,231	32,292	619,914
Eden Construction Calgary Alta	Construction of visitor centre Lake Louise Alta	2,255,847	1,094,707	2,249,787
Elan Development Ltd Winnipeg Man**	Recapitalization of Wasagaming Townsite Man	1,077,658	336,627	1,077,658 (f)
Emery Construction Ltd St John's Nfld**	Rocky Harbour recreation complex Nfld	3,605,579	1,502,040	3,605,579
Engineered Project Management Ltd Calgary Alta**	Underpass Lake Louise Alta	1,360,319	591,703	1,347,382 (f)
Everall Construction Ltd Edmonton Alta**	Upgrading main beach parking Alta	299,558	299,558	299,558
Fenka Construction Ltd Airdrie Alta	Campground rehabilitation toilet buildings Alta	847,837		847,837 (f)
GD Construction & Fils Riviere au Renard Que**	Construction of four service buildings Que	294,552	294,552	294,552
Handy Andy Construction Ltd Edmonton Alta	Construct houses and storage buildings Alta	869,014		869,014 (f)
Hewlett Services Ltd Springdale Nfld	Group tenting area Nfld	416,423		416,423 (f)
Hewlett Services Ltd Springdale Nfld**	Highway reconstruction Lomond Rd Nfld	964,964	801,250	801,250
Hewlett Services Ltd Springdale Nfld	Shallow Bay Campground Nfld	1,050,827		1,047,024 (f)
Jack Law Contractors Inc Peterborough Ont	Demolition and reconstruction of a dam Ont	2,331,232	2,331,232	2,331,232
K-Line Construction Ltd Woodstock NB	Upgrading of power line NB	454,000	443,350	443,350
Les Entreprises Benoit Soucy Ltee Tourelle Que**	Construction of recreation centre for tourists Que	1,443,592	1,443,592	1,443,592
Les Entreprises Raymond Brochu Inc St-Edouard Que**	Bridge/Forges St-Maurice Que	394,659	245,289	245,289
Lorne W Camozzi Ltd Revelstoke BC**	Intersection improvement BC	567,683		567,683 (f)
Massicotte et Fils Cap-de-la-Madeleine Que	Construction of access road and parking lot Que	525,463	131,012	525,463 (f)
Max Helmer Construction Ltd Radium Hot Springs BC**	Intersection developments BC	533,797	533,797	533,797 (f)
Max Helmer Construction Ltd Radium Hot Springs BC**	Kicking Horse River bridge BC	523,713	10,700	523,713 (f)
Metro Engineering & Contracting Ltd Calgary Alta**	Concrete pavement, Lake Louise development Alta	282,813	279,032	279,032
Millcon Ltd Fredericton NB**	Bridge repairs Nfld	294,528	203,000	203,000
Modern Construction (1983) Ltd Moncton NB**	Upgrading Ryan's access road NB	551,641	551,641	551,641 (f)
Nelson River Construction (1984) Inc Winnipeg Man**	Reconstruction, grading and paving—Phase II Man	833,617	833,617	833,617
PCL Construction Western Ltd Winnipeg Man	Construction of forks Man	2,946,253		2,946,253* (f)
Penn-Co Construction Ltd Calgary Alta**	Bow River bridge Alta	598,874	230,458	598,874 (f)
Pennecon Ltd St John's Nfld**	Housing access road Nfld	259,536	259,536	259,536
Piggott Project Management Calgary Alta	Construction of sewage treatment plant Alta	10,734,216	5,087,794	10,717,772
Pisapia (Canada) Limited Ottawa Ont	Reconstruction of a swing bridge Ont	1,410,289	1,282,745	1,282,745
PML Exhibit Services Calgary Alta	Replicated rock wall visitor centre Lake Louise Alta	417,807	299,952	417,807
Poisson Paquin Inc Deschaillon Que	Construction of public service area Que	313,573	1,862	313,573 (f)
Province of British Columbia Victoria BC	Acquisition of lands with timber rights/Pacific Rim National Park BC	25,000,000		25,000,000
Province of British Columbia Victoria BC	Acquisition of lands other than timber interests/ Pacific Rim National Park BC	9,800,000		9,706,746
Pyramid Construction Ltd St John's Nfld**	Resurfacing Nfld	306,208	34,580	306,208* (f)
Rideau Canal Museum Corp Smith Falls Ont	Construction of a basement Ont	310,000	211,836	211,836
Robdale Contractors Ltd Edmonton Alta**	Bow Valley Parkway reconstruction Alta	1,247,855		1,247,855*

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Ruszkowski Construction Company Ltd Prince Albert Sask**	Reconstruction, grading and paving Sask	840,536	840,536	840,536
The Engineers Collaborative Edmonton Alta**	Canadian Pacific Railway road underpass Lake Louise Alta***	190,000	1,214	186,633*
Trade North Contracting Whitehorse YT	Stores/maintenance facility YT	2,042,141		2,042,141*
Transport Quebec Quebec Que	Land acquisition/Forges du St-Maurice Que	455,000	91,000	364,000
Vic Van Isle Construction Revelstoke BC**	Sand salt storage building, Roger's Pass BC	666,009	638,612	638,612
WD Laflamme Ltd Ottawa Ont	Lock reconstruction Ont	1,546,812	1,497,197	1,497,197
Westend Electrical Contracting Ltd Calgary Alta	Underground electrical cable replacement Alta	326,155	32,167	326,155 (*f*)
Western Construction Ltd Stephenville Crossing Nfld	Construction Green Point camping Nfld	500,434	500,434	500,434 (*f*)
Westisle Construction Ltd St Eleanors PEI**	Road reconstruction PEI	343,763	128,913	128,913
Youngs Construction Ltd Lourdes Nfld	Construction Lomond camping Nfld	515,338	2,649	515,338 (*f*)
Zenith Paving Ltd Brandon Man**	Aggregate sealcoat Man	409,678	409,678	409,678 (*f*)
Zutphen Brothers Construction Port Hood NS**	Rock cut stabilization NS	975,950	767,000	767,000
EXTERNAL AFFAIRS $27,345,208				
Department $27,345,208				
CANADIAN INTERESTS ABROAD PROGRAM $27,345,208				
Arthur Erickson Architects Toronto Ont	Design and construction of Chancery Washington DC USA	5,916,000	92,521	5,909,202 (*f*)
Burgener Lachapelle Calgary Alta	Design and construction of new Chancery Algiers Algeria	3,328,600	366,355	754,700
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy complex Moscow USSR	1,201,770		729,306
Diplomatic Services Bureau Beijing People's Republic of China	Construction of Embassy complex Beijing PRC	17,000,000(2)	925,911	12,319,235
Dubois Plumb and Associates Toronto Ont	Design and construction of Embassy complex Beijing PRC	5,235,000	1,360	3,892,255 (*f*)
Follett ER Buenos Aires Argentina	Design and construction of Chancery Buenos Aires Argentina	325,000	43,382	250,288
Foundation Company of Canada Toronto Ont	Provision of engineering and technical services for construction of Chancery Beijing PRC	4,056,313	3,107,426	3,684,530*
Foundation Company of Canada Toronto Ont	Provision of material for Beijing Embassy complex Beijing PRC	6,929,324	1,067,941	6,717,394
Foundation Company of Canada Toronto Ont	Construction of Chancery Dar es-Salaam Tanzania	6,472,800	882,235	882,235
Hyman Construction Company Washington DC USA	Construction of Chancery Washington DC USA	48,278,825	1,875,246	48,061,725 (*f*)
Poon Gardner Billington Architects & Planners Vancouver BC	Chancery extension New Delhi India	1,301,235	126,907	126,907
Technoedil SA Buenos Aires Argentina	Construction of Chancery Buenos Aires Argentina	6,789,325	1,247,941	2,247,941
FISHERIES AND OCEANS $96,369,777				
Department $96,369,777				
Ashley Colter (1961) Ltd Fredericton NB**	Parking area NB	466,281	417,281	466,281 (*f*)
Avalon Construction & Engr Ltd St John's Nfld**	Wharf reconstruction Nfld	322,067		322,067 (*f*)
Avalon Construction & Engr Ltd St John's Nfld**	Wharf extension Nfld	500,320	500,320	500,320 (*f*)
Avery Construction Ltd Sault Ste Marie Ont**	Norgoma Basin—Transient marina Ont	1,539,722	538,874	1,539,722 (*f*)
A Wood Bulldozing Ltd Campbell River BC**	Indian reserve/marina dredging and breakwater BC	4,370,131	4,012,693	4,370,131
Beaver Marine Construction Bedford NS**	Dredging NS	820,117	230,117	820,117 (*f*)
Beaver Marine Construction Bedford NS**	Breakwater repair NS	930,450	900,720	900,720
B & M Comeau Construction Little Brook NS**	Wharf reconstruction and extension NS	555,122	(3,568)	555,122* (*f*)
B & M Comeau Construction Little Brook NS**	Wharf extension NS	360,639	140,000	140,000
Cambrian Construction Ltd Dartmouth NS**	Wharf reconstruction NS	1,008,448	570,579	1,000,779 (*f*)
Cantex Engineering & Const Co Ltd Penticton BC**	Breakwater BC	250,000		243,400*
Coastal Construction North Sydney NS**	Breakwater NS	892,585	892,585	892,585 (*f*)
Coastal Construction North Sydney NS**	Wharf construction NS	559,700	49,513	559,700 (*f*)
Colin R MacDonald Limited Antigonish NS**	Wharf construction NS	1,107,534	70,534	1,107,534
Colin R MacDonald Limited Antigonish NS**	Wharf construction NS	269,307		269,307 (*f*)
Conrad Paving Ltd Carbonear Nfld**	Breakwater Nfld	839,163	615,057	615,057
Construction DCL Ltee Saint-Hubert Que**	Multi-use harbour reconstruction Que	6,673,376	6,382,082	6,382,082
Construction D Poirier Inc Cap-aux-Meules Que**	Wharf construction Que	492,826	16,020	492,826 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Construction G Desrosiers (Sept-Iles) Inc Sept-Iles Que**	Construction of a slipway Que	469,645	383,134	469,645
Construction Gely Inc Ancienne-Lorette Que**	Construction of a fishing harbour Que	771,535		771,535 (f)
Cougar Helicopters Inc Halifax NS	Assembly of prefab hanger NS	7,303,389	449,470	449,470
Dexter Construction Co Ltd Bedford NS**	Harbour improvement NS	5,774,007	1,741,301	5,774,007 (f)
Dexter Construction Co Ltd Bedford NS**	Breakwater construction NS	1,673,500	1,300,000	1,300,000
Dexter Construction Co Ltd Bedford NS**	Breakwater extension NS	1,061,090	1,061,090	1,061,090
DW Matheson & Sons Contracting Ltd Victoria County NS**	Breakwater NS	631,948	238,948	631,948
Edgett JR Comox BC	Spawning channel settling basin and dyke construction BC	275,021	275,021	275,021 (f)
Edgett JR Comox BC	Spawning channel excavation BC	420,739	420,739	420,739 (f)
Elphege Arseneau Cap-aux-Meules Que**	Fisherman's wharf reconstruction Que	833,420	646,370	833,270
Enterprises Vibec Inc Victoriaville Que**	Construction of breakwater/departure platform Que	2,475,996	2,012,580	2,217,817
Environment Resource Management Assoc Grand Falls Nfld	Fishway Nfld	352,000		352,000 (f)
Fraser River Pile Driving Co Ltd New Westminster BC**	Marina dredging BC	3,018,480	3,018,480	3,018,480
Fundy Contractors Ltd Leonardville NB**	New wharf NB	996,233	38,633	996,233 (f)
Fundy Contractors Ltd Leonardville NB**	Wharf reconstruction NB	635,368	485,000	485,000
Gaffney Quebec Limited Stratford Ont**	Pier "A"—New facewall Ont	501,902	425,163	501,902 (f)
Gervais Dube Inc Trois-Pistoles Que**	Construction of a fishing harbour Que	2,826,095	15,001	2,826,095 (f)
Gervais Dube Inc Trois-Pistoles Que**	Wharf construction Que	1,110,499	981,487	981,487
G & E Thimot Excavation Ltee Saunierville NS**	Wharf NS	272,577	203,468	272,577 (f)
Gid Sacrey Ltd Mount Pearl Nfld**	Breakwater Nfld	445,436		445,436
Gid Sacrey Ltd Mount Pearl Nfld**	Service wharf Lab	973,544	158,161	973,544 (f)
Gid Sacrey Ltd Mount Pearl Nfld**	Slipway construction Nfld	330,916	23,131	330,916 (f)
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf construction Nfld	452,932	262,369	452,932 (f)
Gides April Inc Mont-Joli Que**	Additional security elements Que	509,935	220,735	509,935 (f)
Giovanninis Constr Ltd St Lawrence Nfld**	Breakwater Nfld	903,785	714,470	866,765
Grandmont & Fils Ltee Drummondville Que**	Partial wharf reconstruction Que	1,515,947	981,608	1,278,592
Gulf Construction Ltd Caraquet NB**	Public wharf construction NB	857,455	825,000	825,000
G W Builders Company Ltd Winnipeg Man**	Freshwater Institute ozone generator replacement Man	326,195		326,195 (f)
Hanlon Construction Ltd Richmond BC**	Wharf construction BC	634,038	438,235	438,235
Hard Rock Paving Co Ltd Port Colbourne Ont**	Breakwater and dredging Ont	2,169,074	1,060,642	2,192,762*
Herve Pomerleau Inc St-Georges-de-Beauce Que**	Inferior level building, foundation and framework Phase V Que	7,824,624		7,824,624
Herve Pomerleau Inc St-Georges-de-Beauce Que**	Plumbing joint filters/mechanical/electrical lifting equipment, waterproof membrane Phase 13 Que	1,723,317		1,723,317
Herve Pomerleau Inc St-Georges-de-Beauce Que**	General works Phase VI Que	14,506,635		14,506,635
Houle Electric Ltd Burnaby BC**	Electrical Phase II BC	413,970	1,435	413,970 (f)
Hub Excavating Ltd Nanaimo BC	Construction of spawning channels BC	322,478	322,478	322,478
Hugh Cole Construction Ltd St Catharines Ont	Breakwater construction Ont	2,974,000	147,000	147,000
Hynes Construction Ltd Placentia Bay Nfld**	Wharf construction Nfld	1,274,805	94,118	1,274,805 (f)
J J M Construction Ltd Delta BC**	Harbour repairs BC	617,478	535,833	617,478* (f)
Jerry's Mattu's Excavating Ltd Duncan BC	Construction of water pumping facilities BC	412,267	412,267	412,267 (f)
Joneljim Concrete Const Ltd Sydney NS**	Piling segment repairs NS	277,309	264,072	277,309 (f)
Ken Pierman Contracting Inc Sault Ste Marie Ont**	Harbour construction Ont	410,474	131,194	410,474 (f)
Kentron Construction Ltd Kitimat BC	Expansion Pallant Creek hatchery BC	938,377		938,377 (f)
Land & Sea Contracting Ltd Chester Basin NS**	Wharf reconstruction NS	522,328	299,527	299,527
Landry Construction Inc Natashquan Que**	Wharf reconstruction Que	662,748	562,748	622,748
Les Constructions Vanneau (1985) Inc Quebec Que**	Construction of a fishing harbour Phase II Que	3,988,424	1,872,222	3,988,424
Les Enterprises C T E Inc Ste-Anne-des-Monts Que**	Fisherman's wharf repairs Que	864,501	52,496	732,501 (f)
L J Construction Ltd Kelowna BC**	Breakwater BC	772,254	340,990	772,254* (f)
L & J Gillespie Structures Ltd Armdale NS**	Wharf reconstruction NS	736,140	447,640	736,140 (f)
Lloyd G Smith Contractor Mabou NS**	Wharf reconstruction NS	253,211	193,211	253,211* (f)
Louis W Bray Construction Ltd St Andrews West Ont**	Breakwater construction Ont	3,151,148	37,500	3,151,148 (f)
Mallais Aurele & Fils Ltee St-Isidore NB**	Rubble mound breakwater NB	795,999	(8,941)	787,058* (f)
Mallais Aurele & Fils Ltee St-Isidore NB**	Wharf construction NB	360,350	329,583	349,583
Mallais Aurele & Fils Ltee St-Isidore NB**	Wharf extension NB	412,880	412,880	412,880 (f)
Marinex (1986) Inc Victoriaville Que**	Construction of a fishing harbour Phase I Que	2,358,565	152,994	2,358,565 (f)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
McCaine Electric Ltd Winnipeg Man**	Main distribution and emergency power control Man	347,785	277,000	277,000
McNamara Construction Ltd St John's Nfld**	Breakwater Nfld	2,126,244	403,944	2,126,244 (*f*)
McNamara Construction Ltd St John's Nfld**	Breakwater extension Nfld	1,903,605	1,553,605	1,903,605 (*f*)
Meridian Consultants Huntsville Ont**	Main wharf reconstruction Ont	304,637	304,637	304,637
Miller Contracting Ltd Langley BC**	Breakwater construction BC	2,715,425	303,925	2,715,425 (*f*)
Miller Contracting Ltd Langley BC**	Dredging BC	593,172	593,172	593,172
Modern Paving Ltd Goulds Nfld**	Breakwater Nfld	1,844,950	1,455,950	1,844,950 (*f*)
Modern Paving Ltd Goulds Nfld**	Breakwater Nfld	2,072,972	1,140	2,072,972 (*f*)
Neilson Excavating Inc Bernieres Que**	Construction of a new fishing harbour Que	1,644,664	1,430,667	1,430,667
North West Piledriving Ltd Coquitlam BC**	Fishing harbour reconstruction BC	294,480		294,480 (*f*)
North West Piledriving Ltd Coquitlam BC**	Construction fish sale landing BC	377,829	13,430	377,829 (*f*)
524409 Ontario Inc Sault Ste Marie Ont**	Rebuild harbour Ont	252,152	38,285	252,152* (*f*)
Pennecon Ltd St John's Nfld**	Breakwater Nfld	1,698,474	1,017,079	1,017,079
R A Douglas Limited New Glasgow NS**	Breakwater repairs NS	964,230	592,775	842,775
Rocois Construction Inc Ange-Gardien Que**	Combined furnishing of laboratory and food services Phase 9 Que	1,071,106		1,071,106
Roy's Trucking & Landscaping Nigadoo NS**	Rubble mound breakwater NB	344,790	344,790	344,790 (*f*)
S McNally & Sons Hamilton Ont**	Marina development Ont	2,718,932	376,100	376,100
Salmon Arm Ready Mix Ltd Salmon Arm BC**	Breakwater and dredging BC	1,463,416	1,288,055	1,288,055
Sawchuck Pile Driving (1928) Ltd Courtenay BC**	Harbour improvements BC	306,871	309,020	309,020
Spina's Steel Workers Ltd Brampton Ont**	Floating breakwater Ont	326,487		326,487*
Superior Contracting Ltd Arichat NS**	Wharf construction NS	366,993		366,993 (*f*)
The Foundation Co of Canada Ltd East Passage NS**	Wharf construction NS	1,402,819	62,600	1,402,819 (*f*)
Tremcofort Inc Chicoutimi Que**	Wharf refurbishing Phase 1 Que	394,250	394,250	394,250
Trevor Nicholas Construction Co Ltd Rexdale Ont**	Dredging Ont	283,300	33,950	283,300
Tri-County Construction Co Ltd Yarmouth NS**	New wharf NS	539,910	(4,845)	539,910* (*f*)
Tri-County Construction Co Ltd Yarmouth NS**	Installation of floating wharves NS	269,700	249,700	249,700
Vance Lepage Port Daniel Que**	Wooden wharf reconstruction Que	362,460		362,460 (*f*)
Waterworks Construction Ltd Halifax NS**	Harbour improvements NS	1,101,864	6,984	1,101,864 (*f*)
Waterworks Construction Ltd Halifax NS**	Harbour improvements NS	287,908	287,908	287,908
Welco Enterprises Ltd Brigus Nfld**	Dredging Nfld	269,157	(22,207)	255,258* (*f*)
Western Structures Inc Edmonton Alta**	Breakwater deck Alta	333,418	333,418	333,418
Westisle Construction Ltd St Eleanor's PEI**	Breakwater reconstruction PEI	437,008	75,674	437,008
Wheaton Construction Co Ltd Saint John NB**	Deck reconstruction NS	327,170	243,755	243,755
Woodlawn Construction Ltd Dartmouth NS**	Harbour improvements NS	722,159	439,669	439,669
Youngs Construction Ltd Lourdes Nfld**	Breakwater extension Nfld	293,117	137,135	293,117
FORESTRY $2,287,643				
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $23,119,057				
Department $23,119,057				
ADMINISTRATION PROGRAM $319				
INDIAN AND INUIT AFFAIRS PROGRAM $5,029,099				
Arnasson Industries Ltd Winnipeg Man**	Construction school complex Man	2,280,048		2,280,048
Artic Alert Construction Ltd Toronto Ont	School, minor renovations Ont	383,192	58,898	376,592 (*f*)
Bird Construction Co Ltd Winnipeg Man**	School construction Man	4,243,788	1,857	4,243,788
Ericksdale Construction Ltd Winnipeg Man**	Manitoba school complex Man	3,051,635	4,533	3,051,635 (*f*)
Hadath Construction Ltd Winnipeg Man**	School compiex Long Plain Man	693,333	693,333	693,333 (*f*)
Interwest Mechanical Saskatoon Sask**	Pellican Narrows school mechanical work Sask	789,433	130	789,433 (*f*)
Kingsgrove Construction Inc Winnipeg Man**	Construction of a school teacherage Man	10,468,960		10,468,960 (*f*)
R J MacDonald Saskatoon Sask**	Pellican Narrows school renovations Sask	271,052	14,645	271,052 (*f*)
Mar-Will Construction Co Ltd St Germain Man**	Pump house and sprinkler system Man	983,585		983,590 (*f*)
Miranda Construction Inc Charlesbourg Que**	Construction of water sewer treatment plant Que	782,491		782,491 (*f*)
P&M Construction Ltd Edmonton Alta**	School construction Man	2,795,981	600,980	2,795,980 (*f*)
AK Penner and Sons Ltd Blumenort Man**	School complex Man	8,926,400	54,623	8,926,400 (*f*)
Protask Management Ltd Saskatoon Sask**	School complex Man	4,702,218		4,702,218
Terra-Sol Inc St-Nazaire Que**	Water and sewer Que	1,261,926	(42,299)	1,261,926 (*f*)
Thorpe Brothers Ltd Prince Albert Sask**	Roofing Pellican Narrows school Sask	253,315		253,315
44 Trail Electrical Ltd Birch Hills Sask**	Electrical work in a school Sask	560,843	25,894	560,843 (*f*)
NORTHERN AFFAIRS PROGRAM $18,089,639				
Carmacks Construction Edmonton Alta	Mackenzie Hwy paving km 0-17.8 NWT	1,384,612	1,384,612	1,384,612 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Chilkoot Construction Co Ltd Kelowna BC	South Klondike Hwy reconstruction km 90-105.6 YT	1,774,313	508,271	1,647,950 (*f*)
Great Circle Construction Ltd Whitehorse YT	Dempster Hwy erosion protection km 134-195 YT	994,604	994,604	994,604 (*f*)
Kenaston Contractors Ltd Norman Wells NWT	Dempster Hwy aggregate production km 257-267 NWT	1,270,000	328,678	1,260,978 (*f*)
Kenaston Contractors Ltd Norman Wells NWT	Dempster Hwy reconstruction km 257-267 NWT	2,229,544	2,229,544	2,229,544 (*f*)
Kenaston Contractors Ltd Norman Wells NWT	Mackenzie Hwy base and subbase km 40-68 NWT	1,028,799	1,028,799	1,028,799 (*f*)
Kenaston Contractors Ltd Norman Wells NWT	Mackenzie Hwy base and subbase km 0-17.8 NWT	616,321	616,321	616,321 (*f*)
E Lobe Contracting Ltd Whitehorse YT	South Klondike Hwy reconstruction km 57-61 YT	1,431,665	1,195,444	1,195,444
E Lobe Contracting Ltd Whitehorse YT	South Klondike Hwy reconstruction km 65-79.1 YT	3,480,390	2,947,999	2,947,999
Norspan Construction Ltd Fort McPherson NWT	Dempster Hwy culvert replacement NWT	277,997	59,680	59,680* (*f*)
Pelly Construction Ltd Whitehorse YT	South Klondike Hwy reconstruction km 79.4-90.1 YT	4,289,415	824,998	824,998
Robinsons Trucking Ltd Yellowknife NWT	Mackenzie Hwy drilling/blasting/crushing and stockpiling NWT	1,642,666	1,642,666	1,642,666 (*f*)
INDUSTRY, SCIENCE AND TECHNOLOGY $4,476,017				
National Research Council of Canada $4,476,017				
Brulé Construction Limited Ottawa Ont	Electric substation Bldg M-55 Ont	289,225	289,225	289,225 (*f*)
Clean Room Technology Syracuse NY	Construction of a pilot plant—Clean room facility Que	596,800	121,390	596,800 (*f*)
Clean Room Technology Syracuse NY	Bldg M-50 Clean room facility Ont	987,800		
Construction Chateau St-Marc Montreal Que**	Biotechnology Que	22,912,045	269,590	23,181,635
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	1,405,000		1,399,128
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	2,700,000	4,000	2,699,604 (*f*)
Erskine Building Corp Toronto Ont**	Extension to biology laboratory Bldg M-14 Ont	5,643,814		5,643,814 (*f*)
Federal Electric (1976) Limited Ottawa Ont	Bldg M-15 substation electrical feeder cable and equipment Ont	284,894	284,894	284,894 (*f*)
Federal Electric (1976) Limited Ottawa Ont	Bldg M-15 electrical substation Ont	398,310	398,310	398,310 (*f*)
Fulker Malby Architects Kelowna BC**	Extension to Dominion Radio Astrophysical Observatory facility BC	360,370	31,083	31,083
GBR & MMP Architects Collaborative Winnipeg Man**	Institute of manufacturing technology Man	2,000,000		1,952,572
M Sullivan & Sons Limited Arnprior Ont	Extension for Bldg U-96 Ont	705,047	38,259	705,047 (*f*)
Rahm Construction Ltd Ottawa Ont	Alterations to Bldg M-2 Ont	881,136	881,136	881,136 (*f*)
Rahm Construction Ltd Ottawa Ont	Renovations to Bldg M-2 Ont	410,579	410,579	410,579 (*f*)
Rysavy & Sysavy Architects Ottawa Ont**	Addition to Bldg M-40 Ont	413,134	64,988	64,988
White Lake Ranch Ltd Penticton BC	Purchase of land BC	380,000	380,000	380,000 (*f*)
NATIONAL DEFENCE $299,492,662				
Department $299,447,497				
Alliance Construction Ltd Bonnyville Alta	Construct four gatehouses Alta	538,628	136,132	538,628 (*f*)
A-One Fire Protection Ltd Mount Pearl Nfld	Provide sprinkler system Nfld	273,650	121,660	121,660
AEC Oil and Gas Company Calgary Alta	Construct gas well Alta	885,800	637,854	637,854
All-Mech Services Ltd Bonnyville Alta	Upgrade mechanical systems Alta	514,812	500,167	500,167
ALTA Surety Co Montreal Que	Extension to Curtis Hall—Canadian Forces Staff College Ont	5,206,246	564,843	5,173,557
ALTA Surety Co Montreal Que (formerly reported under A Plett Construction Ltd)	Medical/dental facility Alta	1,068,047	10,501	1,068,047* (*f*)
AMCA International Ltd o/a Dominion Bridge Winnipeg Man	Radar tower structural steel YT and NWT	9,995,771	9,537,670	9,847,670
Demke Enterprises Ltd o/a Amron Constr Redcliff Alta	Electrical and mechanical modifications Alta	865,664	557,197	557,197
Anan Building Corp Sherwood Park Alta	Aircraft maintenance, engineering and administration services facility Alta	302,970	99,606	302,970 (*f*)
Anan Building Corp Sherwood Park Alta	Construct 27 married quarters Alta	2,899,503	300,325	300,325
Arnason Industries Ltd Winnipeg Man	Construction of expand water reservoir Man	845,819	1,161	845,819 (*f*)
Atco Enterprises Ltd Calgary Alta	Technical services buildings YT, NWT and Nfld	8,712,694	5,665,715	5,665,715
Atlas Construction Maritimes Ltd Fredericton NB	Access road Nfld	11,581,141	2,427,410	11,581,141 (*f*)
Joseph-Arthur Belley Entrepreneur Inc Chicoutimi Que	Airfield construction Que	621,796	596,676	596,676
Bentorswell Construction (1989) Ltd Barrie Ont	Construct extension to building Ont	472,760	364,978	364,978
Les Constr. Bernard Bélanger Ltée Victoriaville Que	Addition to buildings Que	475,686	375	475,686 (*f*)
Les Bertram & Sons (1985) Ltd Barrie Ont	Fire Academy training facility Ont	846,281	329,951	329,951
R C Bird Construction Ltd Fredericton NB	Construct sanitary sewer collector and lagoon NB	689,652	666,565	666,565
Black Electric Ltd Ottawa Ont**	Electrical power distribution Ont	449,637	344,737	449,637 (*f*)
Black & McDonald Ltd Dartmouth NS	Sequence flashing approach lighting NS	257,341	150,537	257,341 (*f*)
Black & McDonald Ltd Ottawa Ont	Fire alarm system conversion Ont	474,369		454,381

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Bluebird Investments Ltd Grand Falls Nfld**	Construct building Nfld	312,900	312,900	312,900
Blunden Construction Ltd Halifax NS	Partition drill hall areas NS	314,653	48,670	48,670
Blunden Construction Ltd Halifax NS	Operations Team trainer building NS	912,876	9,136	912,876 (*f*)
Blunden Construction Ltd Halifax NS	Submarine fire control trainer building NS	430,460	1,505	430,460 (*f*)
Blunden Construction Ltd Halifax NS	Missile maintenance test facility NS	3,447,172	2,639,324	3,435,672
Blunden Construction Ltd Halifax NS	Construct new non-commissioned members quarters NS	1,376,388	1,257,657	1,338,314
Blunden Construction Ltd Halifax NS	Security vault NS	293,485	16,009	16,009
Bot Engineering & Construction Ltd Oakville Ont	Construct radar sites and install short range radar YT and NWT	41,737,260	27,512,423	27,512,423
Brenning Construction (1986) Ltd Gloucester Ont	Upgrade LETE test facilities Ont	771,324	771,324	771,324 (*f*)
Britco Structures Ltd Langley BC	Provision and siteing of modular trailer units BC	331,371	322,770	322,770
Brule Construction Ltd Ottawa Ont	Modifications and extension to building Ont	1,506,375	175,166	1,506,375 (*f*)
Cambrian Construction Ltd Dartmouth NS	Extension and renovations to building NS	1,346,644	5,388	1,346,644 (*f*)
Cambrian Construction Ltd Dartmouth NS	Upgrade engine test facility NS	378,904	80,597	378,904 (*f*)
Camco-Redboine (1979) Ltd Winnipeg Man	Upgrade indoor ventilation at Minto Armoury Man	586,922	467,081	467,081
Campbell Construction Ltd Victoria BC	Lecture training building BC	2,956,090	17,390	2,956,090 (*f*)
Cana Construction Co Ltd Richmond BC	Construction of hospital and dental clinic BC	6,585,639	31,043	6,585,639* (*f*)
Castelco Construction Inc St-Leonard Que	Design/build additional accomodation Que	842,322	67,427	828,807
Castelco Construction Inc St-Leonard Que	Medical clinic Que	604,309	569,923	569,923
Cerberus Pyrotronics Inc Richmond Hill Ont	Fire protection systems short range radar stations Ont	2,615,078	1,826,487	1,953,330
Clark Bowler/Volker Stevin (joint venture) Edmonton Alta	Construct radar sites and install short range radar NWT	34,401,952	15,942,031	15,942,031
Coastal Project Management Inc St John's Nfld	German Air Force hangar Nfld	7,630,626	276,727	7,586,605
Coastal Project Management Inc St John's Nfld	Construct aircraft power check pads Nfld	977,298	218,533	960,910
Coastal Project Management Inc St John's Nfld**	Construct Canex building Nfld	2,307,189	1,200,000	1,200,000
Coate's Ltd Goose Bay Nfld**	Construct commanders bungalow Nfld	350,770	105,384	338,981
Les Constructions Cogenco Inc Sainte-Foy Que	Base operations building Que	1,652,926	1,647,750	1,647,750
Construction Bugère Inc Saint-Hyacinthe Que	Extend and renovate building Que	3,375,070	858,569	3,371,900
Constructam Inc Jonquiere Que	Extend warehouse Que	397,176	343,037	343,037
Les Constructions du Saint-Laurent Ltée Beauport Que	Construct radar sites and install short range radar Nfld	28,843,387	649,773	649,773
Coté & Ryde Construction Ltd Ottawa Ont	Indoor weapons test range Ont	2,950,140	25,000	2,950,140* (*f*)
Diamond Construction (1961) Ltd Fredericton NB	Combat Training Centre NB	38,850,000	1,988,980	1,988,980
Dineen Construction (Atlantic) Inc Dartmouth NS	Construct aircraft rinse facility NS	626,261	67,540	67,540
Dineen Construction (Atlantic) Inc Dartmouth NS	Construct quarters NS	3,402,941	2,048,480	3,402,941 (*f*)
ND Dobbin Ltd St John's Nfld	Prepare site and building foundation/Federal Republic of Germany Air Force hangar Nfld	3,738,897	197,089	3,725,517
Dominion Diving Ltd Dartmouth NS	Underwater degaussing ranges NS	813,273	503,932	813,273 (*f*)
JP Doyon Ltée Nicolet Que	Installation of a battery Que	765,918	749,415	749,415
Eden Construction Ltd Calgary Alta	Construct single quarters Alta	4,236,806	3,168,974	3,168,974
Elf Construction and Mgmt Services a Div of Modern Cabinet Industries Ottawa Ltd Nepean Ont	Renovate building for ceremonial guard and bands training Ont	1,181,498	8,320	1,181,498 (*f*)
Emery Construction Ltd St John's Nfld	Missile storage facility Nfld	1,393,000	1,325,700	1,325,700
Emery Construction Ltd St John's Nfld**	Renovations to building Nfld	2,313,000	2,214,713	2,214,713
Emmons & Mitchell Construction Ltd Kingston Ont	Design and construct HQ building Ont	2,434,103	2,331,021	2,404,282
Engineered Project Management Ltd Calgary Alta	Construct combination office/transit building Alta	256,737	11,511	256,737* (*f*)
Erskine Building Ltd Halifax NS	Construct Low Level Air Defence School NB	5,679,815	299,399	5,657,811
Erskine Building Ltd Halifax NS	298 single quarters NS	6,458,405	7,260	6,458,405* (*f*)
Erskine Building Ltd Halifax NS	Jetty improvements and utilities NS	12,394,114	1,451,659	12,360,110
Erskine Building Ltd Halifax NS	100 man armoury NS	2,653,862	12,970	2,653,862 (*f*)
Facon Ltd Goose Bay Nfld** (formerly reported as a Public Works project)	Addition to building Nfld	423,693	140,683	423,693*
Farem Construction Ltd Victoria BC	Reconstruct washrooms BC	323,498	150,265	150,265
Fire Monitoring of Canada Inc Niagara Falls Ont	Install fire alarm system Que	353,015	334,410	334,410
The Foundation Co of Canada Ltd Burnaby BC	Construct ship repair unit and jetty BC	50,898,535	25,763,794	40,520,993
Foundation Maritime a Division of The Foundation Co of Canada Ltd Eastern Passage NS	Jetty improvements and utilities NS	6,251,635	115,685	6,251,635 (*f*)
Franklin Construction Ltd Gander Nfld**	Extension and renovations to building Nfld	473,752	89,768	482,540 (*f*)
Franklin Construction Ltd Gander Nfld**	Renovate building Nfld	279,119	74,954	279,119 (*f*)
Franklin Construction Ltd Gander Nfld**	Extension and renovations to engine bay Nfld	575,000	187,736	575,000 (*f*)
Frisco Bay Industries of Canada Ltd Ottawa Ont	Long range radar installation NWT and Nfld	304,587		276,927
Gardon Construction Ltd Winnipeg Man	Extension to building Man	260,308	142,837	260,308* (*f*)
Garoy Construction Inc Beauport Que	Renovate building for a laboratory Que	415,898	26,208	415,898 (*f*)
Gen-Mec Construction Co Ltd Bonnyville Alta	Indoor target range Alta	613,924	607,492	607,492

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Gen-Mec Construction Co Ltd Bonnyville Alta	Fuel dispensing addition Alta	660,997	622,709	622,709
Gestion Helophil Ltée Saint-Julie Que	Track and field Que	844,994		839,413
Constr. Gosselin et Associés Ltée Thetford-Mines Que	Armoury renovation Que	654,670	24,456	654,670 (*f*)
CW Graham Construction Inc Orangeville Ont	Parking lots and roadworks Ont	435,887	135,529	135,529
Gray Beverages Inc Victoria BC	Land and building BC	2,450,000	2,450,000	2,450,000 (*f*)
F Greco & Sons Ltd Rexdale Ont	Extension to building Ont	361,203	361,203	361,203 (*f*)
Guelpa Construction Ltd Courtenay BC	New Military Police facility BC	889,998	841,485	887,998
Haid Construction Ltd Saskatoon Sask	Ammunition storage magazine Sask	1,100,340	49,000	49,000
The Halifax Insurance Co Toronto Ont (formerly reported under Public Works as Nova Scotia Armature Works Ltd)	Heating system upgrade NS	1,414,839	200,539	1,339,248*
Hanlon Construction Ltd Richmond BC	Alternate jetty loading facilities BC	502,845	501,900	501,900
Hilliers Trades Ltd Happy Valley Nfld**	Renovations to housing Nfld	499,196	4,445	499,196 (*f*)
Houle Electric Ltd Burnaby BC	Relocation of floats BC	961,131	412,190	412,190
Hub Excavating Ltd Nanaimo BC	Construct track/soccer field and ball diamond BC	447,075	4,500	447,075 (*f*)
Infographic Systems Inc Kanata Ont	Multiplex intrusion alarm system Alta	677,065	677,065	677,065 (*f*)
Interlox Building Systems Ltd Surrey BC	Lecture training building BC	629,237	629,237	629,237 (*f*)
Janin Bldg and Civil Works (1983) Ltd Rexdale Ont	LETE main building Ont	13,884,280	145,000	13,884,280* (*f*)
Jordan Construction Management Ltd Willowdale Ont	Construct commandants residence Ont	405,471	405,471	405,471 (*f*)
Jordan Construction Management Ltd Willowdale Ont	Construct climatic facility Ont	3,728,251	2,279,406	2,279,406
James Kemp Construction Ltd Hamilton Ont	Boathouse Ont	871,239	186,819	871,239 (*f*)
King Construction Ltd Fredericton NB	Extension to central heating plant NB	279,481	279,481	279,481 (*f*)
Knappett Construction Ltd Victoria BC	Maintenance facility BC	3,250,421	1,235,709	1,235,709
CF Krieger and Son Pembroke Ont	Construct storage facility Ont	280,000	277,493	277,493
Laflèche Construction Ltd Dartmouth NS	Otto fuel addition building NS	2,040,050	9,491	2,040,050 (*f*)
Les Entreprises Lapointe et Gagnon (1979) Ltée Jonquière Que	Addition and renovations to building Que	1,473,047	21,579	1,473,047* (*f*)
JP Lariviere Construction Ltd Pembroke Ont	Construct garage Ont	460,036	455,776	455,776
Laval Fortin Ltée Alma Que	Long range radar installation NWT	28,587,833	534,551	28,586,978
Laval Fortin Ltée Alma Que	Construct radar sites and install short range radar NWT	32,703,084	11,766,981	11,766,981
Lear Construction Services Ltd Calgary Alta	Renovations and additions to building Alta	914,148	5,832	914,148 (*f*)
Leslie & Palmer Co Ltd Hull Que	Electrical distribution system upgrade Ont	1,261,854	111,956	1,261,854 (*f*)
Leslie & Palmer Co Ltd Hull Que	Grounds and storage building Ont	299,391	56,671	299,391 (*f*)
Liddell Contracting Ltd Victoria BC	Barrack renovation BC	585,000	270,248	585,000 (*f*)
Liddell Contracting Ltd Victoria BC	Gym extension to building BC	334,754	248,617	248,617
JW Lindsay Enterprises Ltd Moncton NB	Design/build recreation centre NB	1,070,557	86,889	1,070,557 (*f*)
JH Lock & Sons Ltd Toronto Ont	Refrigeration package for climate facility Ont	3,835,794	2,371,312	2,371,312
Lundrigans Construction Saint John NB	Excavation and backfill concrete and steel NB	6,271,977	5,854,686	6,271,817
M & C Ventures Ltd Royston BC	Replacement of steam distribution system BC	1,046,448	23,830	1,046,448 (*f*)
M & M Offshore Ltd St John's Nfld	Supply of fuel tanks for radar sites NWT and Nfld	2,864,080	2,310,392	2,408,132
Marco Ltd St John's Nfld	Construction of a CF-18 alert complex Nfld	7,091,705	175,666	7,091,705 (*f*)
Marco Ltd St John's Nfld	Construction of office building Nfld	865,244	12,655	865,244 (*f*)
Marid Industries Ltd Windsor Junction NS	Upgrade marine railway of dry dock NS	434,578	193,081	434,578 (*f*)
Marigold Holdings Inc Nanaimo BC	Design, fabricate and install steel building BC	436,956	193,109	435,777
Marvet Construction Ltd Victoria BC	Singles quarters BC	2,529,515	2,073,546	2,529,515 (*f*)
McCurdy Construction & Equipment Rental Ltd Gander Nfld	Hangar apron expansion Nfld	429,479	429,479	429,479 (*f*)
MM Construction (1975) Ltd Moose Jaw Sask	Hangar battery shop addition Sask	252,038	164,700	164,700
Michael Monteith Enterprises Ltd Orillia Ont	Officers' Mess extension Ont	4,430,917	69,397	4,430,917* (*f*)
Michael Monteith Enterprises Ltd Orillia Ont	Junior ranks quarters Ont	8,435,519	86,521	8,435,519 (*f*)
Vanderbuilt Holdings Ltd o/a Montgomery Electric Calgary Alta	Installation of auxiliary power unit/uninterrupted power system in building Alta	326,879	28,559	326,879 (*f*)
Multi-Ventures Ltd Tracy NB	Construction of a perimeter firebreak NB	734,989	649,983	649,983
Multi-Ventures Ltd Tracy NB	Field meal facility NB	522,928	486,576	486,576
RJ Nicol Construction (1975) Ltd Ottawa Ont	Facility Ont	1,600,582	1,071	1,600,582 (*f*)
RJ Nicol Construction (1975) Ltd Ottawa Ont	Indoor swimming pool Ont	2,198,187	191,744	2,198,187 (*f*)
Northway Industries of Balfour Ltd Copper Cliff Ont	Automatic sprinkler system Ont	258,085	48,942	258,085 (*f*)
Olympic Construction Ltd St John's Nfld**	Renovations to building Nfld	1,388,596	1,382,302	1,382,302
Olympic Construction Ltd St John's Nfld**	Building addition and renovation Nfld	430,518	320,419	320,419
Ontario Electrical Construction Co Ltd North Bay Ont	Mechanical and electrical systems Ont	552,709	24,129	552,709 (*f*)
PCL-Foundation (joint venture) Edmonton Alta	Construct radar sites and install short range radar NWT	51,298,741	16,208,247	16,208,247
PCL Civil Constructors Inc Edmonton Alta	Long range radar installation Nfld	21,198,442	415,580	21,198,442 (*f*)
PCL Constructors Western Inc Richmond BC	Service battalion armoury BC	5,890,893	7,349	5,890,893 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Perma Construction Ltd Victoria BC	Central heating plant expansion BC	1,170,154	237,205	237,205
Perma Construction Ltd Victoria BC	Construct addition to and alter hangar BC	2,563,343	78,149	78,149
J Euclide Perron Ltée Chicoutimi Que	Construct cadet camp Que	441,354	242,541	441,354 (*f*)
370403 Ontario Ltd o/a Pinecrest Chalets Barrie Ont	Construct building Ont	288,883	9,459	288,883 (*f*)
370403 Ontario Ltd o/a Pinecrest Chalets Barrie Ont	Construct mezzanine and interior renovations Ont	481,044	327,475	327,475
Prime Industries Victoria Inc Saanichton BC	Construct storage building BC	283,950	2,643	283,950 (*f*)
P T Construction Ltd Stephenville Nfld**	Construct building Nfld	712,000	712,000	712,000
Constructions Richer Inc Beauport Que	Addition and renovation to building Que	326,239	299,412	299,412
Rocca Construction Ltd Dartmouth NS	Junior Ranks Mess and Service Club NS	4,412,453	3,302,669	3,302,669
Roland Duval Inc Nicolet Que	Extension to building Que	368,500	367,484	367,484
Roscoe Construction Ltd Cambridge Station NS	Install security fencing and guard hut NS	353,319	2,732	353,319 (*f*)
Roscoe Construction Ltd Cambridge Station NS	Aircraft security fence NS	257,176	8,045	257,176 (*f*)
Ruiter Engineering & Construction Ltd Ottawa Ont	Armoury Ont	5,717,885	5,392,534	5,591,034
Sagonaska Builders Ltd Belleville Ont	Extension to building Ont	358,405	289,945	289,945
Les Constructions du Saint-Laurent Ltée Beauport Que	Runway extension NWT	3,701,076	3,311,684	3,626,584
Sandbar Construction Ltd Saanichton BC	Quarters BC	5,255,482	2,181,140	5,255,482 (*f*)
Sandbar Construction Ltd Saanichton BC	Quarters BC	6,636,000	200,543	200,543
Santec Construction Managers Ltd Kingston NS	Aircraft security fence NS	343,076	246,484	246,484
Schurman Enterprises Ltd Summerside PEI	Military police facility PEI (contract cancelled)	955,697		18,247 (*f*)
South Rock Ltd Medicine Hat Alta	Security fence Alta	287,799	116,355	116,355
St Lawrence Construction Ltd Beauport Que	Long range radar installations Nfld	30,297,815	1,028,832	30,297,815
M Sullivan & Son Ltd Arnprior Ont	Reserve facility Ont	3,819,862	3,136,349	3,136,349
M Sullivan & Son Ltd Arnprior Ont	Construction of a building Ont	6,376,776	61,787	6,376,776 (*f*)
JC Sulpher Construction Ltd Gloucester Ont	Renovations to building Ont	482,819	276,826	482,819 (*f*)
Swagger Construction Ltd Abbotsford BC	Construct utility building BC	782,940	555,355	782,940 (*f*)
Swagger Construction Ltd Abbotsford BC	Single quarters BC	4,593,861	2,200,881	2,200,881
Swagger Construction Ltd Abbotsford BC	Single quarters BC	5,599,661	2,102,113	2,102,113
Swagger Construction Ltd Abbotsford BC	Combat Engineer Regiment Complex BC	10,106,706	458,700	458,700
Trail-Rite Flatdecks Ltd Tisdale Sask	Supply fuel tanks for short range radar sites YT and NWT	1,882,912	1,179,599	1,709,245
Transit Construction Co Ltd Senneville Que	Reinforcement to hangars Que	586,893		562,830
TRD Building Sales Ltd Medicine Hat Alta	Upgrade mechanical system in building Alta	520,392	26,489	520,392 (*f*)
TRD Building Sales Ltd Medicine Hat Alta	Addition to medical/dental facility Alta	909,785	176,835	904,969
TRD Building Sales Ltd Medicine Hat Alta	Construct snack-bar Alta	523,840	521,072	521,072
Trexcon Construction Ltd Rexdale Ont	Training building Ont	1,986,928	26,471	1,986,928 (*f*)
Tri-Steel Industries Inc Montreal Que	Radar tower structural steel NWT and Nfld	4,025,992	3,060,503	3,060,503
United Marine Electronics and Communications (1968) Inc Nepean Ont	Design and install intrusion alarm system Que	588,135	70,564	588,135 (*f*)
Vardet Inc St-Hubert Que	Renovate building Que	373,586	5,740	373,586 (*f*)
Various owners Sept-Iles Que	Land for construction site of Naval Armoury Que	576,862	576,862	576,862 (*f*)
Vipond Automatic Sprinkler Co Ltd Moncton NB	Install foam fire extinguishing systems Nfld	1,620,356	1,562,161	1,562,161
West Shore Constructors Ltd North Vancouver BC	Construct berthing facility BC	472,103	376,654	472,103 (*f*)
Western Electrics Ltd Dartmouth NS	Upgrade electrical distribution system NS	1,867,737	986,552	986,552
Williams Murphy & MacLeod (1971) Ltd Summerside PEI	Combined services mess PEI	7,477,564	1,967,988	3,136,391
Wormald Canada Inc o/a Wormald Fire Systems Division Ottawa Ont	Install fire suppression system Ont	397,544	397,544	397,544 (*f*)
379064 Ontario Ltd o/a Ram Aire Service Brampton Ont	Upgrade ventilation Ont	848,685	563,242	563,242
Emergency Preparedness Canada $45,165				
NATIONAL HEALTH AND WELFARE $26,155,224				
Department $26,155,224				
MEDICAL SERVICES PROGRAM $9,640,454				
Boilard & Boilard Inc Saint-David Que**	Construction of a nursing station Que	1,279,528		1,279,528 (*f*)
Cox Excavating Tillsonburg Ont**	Construction of a nursing station Ont	1,703,445		1,703,445
Donalco Inc Edmonton Alta**	Renovation of a hospital NWT	365,669	21,404	286,086 (*f*)
Great Northwest Insulation Ltd Surrey BC**	Renovations of a nursing station and residence NWT	630,328	4,838	635,166 (*f*)
Great Northwest Insulation Ltd Surrey BC**	Renovations of a nursing station NWT	420,080	9,506	420,080 (*f*)
Habitat Renaissance Inc Lac Beauport Que	Construction of a nursing station Que	1,481,490	960,840	960,840
Jen-Col Construction Spruce Grove Alta**	Construction of a health centre Alta	710,000	693,425	693,425
Jim Dent Construction Ltd Hope BC**	Construction of a nursing station and residence BC	919,427	25,963	919,427* (*f*)
L Yanchishyn Construction Ltd Keewatin Ont**	Construction of a nursing station Ont	308,030	20,740	308,030 (*f*)
Lancet Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,021,612	5,368	1,021,612

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Landry Construction Natashquan Que**	Construction of a nursing station Que	708,646		707,182
NDL Construction Ltd Winnipeg Man**	Construction of a nursing station Ont	1,937,822	270,784	1,937,822 (*f*)
NDL Construction Ltd Winnipeg Man**	Construction of a nursing station Ont	473,832	473,832	473,832
Omac Construction Ltd Edmonton Alta**	Construction of a residence NWT	1,276,266		1,276,266
Penn-Co Construction Ltd Blumenort Man**	Construction of accommodation at hospital Ont	380,392	380,392	380,392
Penn-Co Construction Ltd Blumenort Man**	Construction of a nine unit residence Ont	802,740	801,376	801,376
Penn-Co Construction Ltd Blumenort Man**	Construction of a nursing station Ont	1,624,000	485,343	485,343
Public Works Canada Ottawa Ont	Renovations of a nursing station Man	705,423	3,444	689,536 (*f*)
Public Works Canada Ottawa Ont	Renovations of a hospital Man	350,885	812	348,385 (*f*)
Public Works Canada Ottawa Ont	Renovations of a nursing station Man	256,651	5,230	256,651 (*f*)
Public Works Canada Ottawa Ont	Construction of a nursing station and residence BC	1,045,156		1,045,156*
Treeline Construction Ltd Yellowknife NWT**	Construction of a health clinic and residence NWT	1,632,250		1,632,250* (*f*)
Treeline Construction Ltd Yellowknife NWT**	Construction of a nursing station NWT	1,656,970	532,839	1,656,970 (*f*)
Treeline Construction Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,558,525		1,558,525* (*f*)
Tarad Industries Ltd Edmonton Alta**	Construction of a health service centre Alta	1,447,848		1,447,848 (*f*)
HEALTH PROTECTION PROGRAM $16,514,770				
Cayouette et Saïa Architectes Montreal Que**	Architectural services—New containment facility and upgrade existing air handling systems Que	1,520,000	409,504	1,416,139
C D Davison Co Ltd Halifax NS**	Architectural and engineering services—Laboratory and office facility NS	1,303,500	480,997	1,216,106
Construction D Tardif Inc Mercier Que**	Construct new containment facility Que	10,026,491	8,476,082	9,289,730
Dunlop Farrow Aitken Cansfield Inc Toronto Ont**	Architectural and engineering services—New containment facility and upgrade existing air handling systems Ont	1,332,500	149,871	946,912
Mathers and Haldenby Architects Inc Toronto Ont**	Architectural and engineering services—Addition to Radiation Protection Laboratory Building Ont	1,977,432	272,983	1,612,960
Pre-Eng Contracting Ltd Toronto Ont**	Modifications and additions to laboratory and office facilities Ont	7,680,224	4,269,120	7,725,931*
R J Nicol Construction (1975) Ltd Ottawa Ont**	Addition to Radiation Protection Laboratory Ont	18,203,779	972,683	972,683
Rahm Construction Ltd Ottawa Ont**	Incinerator replacement Ont	499,077	37,538	499,077* (*f*)
Woodlawn Construction Ltd Dartmouth NS**	Pre-construction site services NS	431,647	2,000	431,647 (*f*)
Zuccarini Construction Div of 595510 Ontario Ltd Ottawa Ont	Addition to chemical storage building Ont	613,110	49,134	613,110* (*f*)
NATIONAL REVENUE $2,333,806				
Customs and Excise $2,329,297				
Jacques Theoret Inc Ormstown Que	Construction of joint Canada-US facilities Que	1,289,860	131,121	1,289,860*
Narrow Gauge Contracting Ltd Whitehorse YT	Construction of customs office and residences BC	1,146,469	18,493	1,146,469* (*f*)
Ryan Construction and Development Ltd St John's Nfld	Processing facility Nfld	827,970	375,000	375,000
Taxation $4,509				
PARLIAMENT $24,937				
The Senate $24,937				
PUBLIC WORKS $589,940,083				
Department $589,940,083				
SERVICES PROGRAM $462,079,397				
REAL PROPERTY PROGRAM $127,860,686				
450744 Ontario Limited Richmond Hill Ont	Refractory replacement boiler #5 Ont	286,940	284,518	284,518 (*f*)
Ansco Construction Ltd Saskatoon Sask	Paving border crossing Sask	2,259,903	(4,786)	2,259,903 (*f*)
Apacon Construction Ltd Edmonton Alta	Canada Place interior office fit-up Alta	261,504	7,021	261,504 (*f*)
B A Blacktop (Cranbrook) Ltd Cranbrook BC	Customs border crossing rerouting traffic/irrigation/lawns BC	304,573	304,573	304,573 (*f*)
Barwan General Contracting Arnprior Ont	National Archives alterations Phase I Ont	792,592	792,592	792,592
Basic Management Ltd Moncton NB	New Government of Canada Building design and construction NB	1,795,114	1,675,646	1,675,646
Camille Leger Ltee Robichaud NB	Major area postal plant Dieppe renovations NB	310,997	310,997	310,997 (*f*)
Caminiti Construction Inc Montreal Que	Pump stations and guard houses Que	491,595		491,595 (*f*)
Casy-Hewson Construction Ltd Scarborough Ont	Renovations Ont	476,940	292,830	292,830
Celeb Construction Ltée Candiac Que	Freight elevators 105 McGill Que	1,134,651		1,127,987
Coastal Project Management Ltd Clarenville Nfld	Renovations to Sir Humphrey Gilbert Building Nfld	10,332,329	4,412,684	5,138,415 (*f*)
Construction Beland & Lapointe Inc Saint-Redempteur Que	Major renovations Phase II Que	1,798,874	1,416,837	1,798,874

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Construction Buram Inc Ste-Therese Que	Major renovations Que	890,455	859,525	859,525
Construction Cobenco Inc Montreal Que	Major refit of head office Que	5,479,606	3,925,048	5,034,398
Construction Jean & Robert Ltée Gascon Que	Demolish surplus structure and erect protection wall Que	267,297		267,297 (*f*)
Construction Larivière Ltée Hull Que	Parliament Hill Centre Block renovations/reinforced concrete Ont	1,153,262	220,683	1,153,262 (*f*)
Construction Larivière Ltée Hull Que	Parliament Hill Centre Block renovations/masonry/ tyndall stone Ont	281,492	23,666	281,492 (*f*)
Construction Larivière Ltée Hull Que	Parliament Hill Centre Block renovations/masonry/cut and rubble sandstone Ont	1,007,269	22,288	1,007,269 (*f*)
Construction Paval Inc Saint-Leonard Que	Upgrade Phase "B" Que	20,319,217	777,310	20,319,217
D L F Mechanichal Ltd Winnipeg Man	Federal building new boiler installation Man	403,137	268,106	268,106
Delnor Construction Ltd Edmonton Alta	UIC Building modification and fit-up Alta	1,075,953	46,605	1,075,953 (*f*)
Dem-Con Construction Mount Pearl Nfld	Sir Humphrey Gilbert Building renovations and alterations Nfld	304,184	12,741	304,184 (*f*)
Donald Servant Electrical Ltd Ottawa Ont	Conference Centre upgrade electrical systems Ont	543,272	98,010	543,272 (*f*)
Doug Gordon Contracting Fort Nelson BC	Alaska Highway construction BC	811,414	811,414	811,414 (*f*)
Doyle Madden General Ltd Vancouver BC	Customs and Immigration port of entry compound alterations BC	333,277	333,277	333,277 (*f*)
D T B Commercial Contractor Ltd Ottawa Ont	LaSalle Academy handicap accessibility Ont	498,939		489,570
Eastern Construction Co Ltd Toronto Ont	Miscellaneous changes Ont	400,073	300,073	400,073 (*f*)
Eastern Construction Co Ltd Toronto Ont	Renovations and additions Ont	34,324,648		34,324,648 (*f*)
Eden Construction Ltd Saskatoon Sask	New Government of Canada Building Sask	4,014,819	956,696	4,014,819 (*f*)
Ellis Don Ltd Vancouver BC	Heritage redevelopment Sinclair Centre BC	29,068,277	14,000	29,068,277
Ellis-Don (Atlantic) Ltd Dartmouth NS	Sir John Thompson Building renovations NS	3,957,444	3,957,444	3,957,444
Ellis-Don (Atlantic) Ltd Dartmouth NS	Ralston Building renovations NS	9,306,000	68,820	68,820
Excavations Loiselle & Frères Inc St-Timothee Que	Exterior works Que	978,097	978,097	978,097
Falla Construction Ltd Hamilton Ont	Renovations Ont	1,500,777	14,341	1,500,777 (*f*)
Ferano Construction Ltd Ottawa Ont	Parliament Hill Centre Block renovations/plaster and drywall Ont	520,628	180,949	520,628 (*f*)
Fernand Gilbert Ltée Chicoutimi Que	Vieux Port de Chicoutimi site renovations Que	2,337,716	1,186,937	1,186,937
Fondation Yves & Laurent Otis Inc Ville de la Baie Que	Vieux Port de Chicoutimi renovations Que	679,850	22,036	679,850 (*f*)
Fred R Dickinson Ltd Woodstock NB	Government of Canada Building air conditioning alterations NB	429,900		
F Urbisci Construction Nepean Ont	La Promenade Building renovation Ont	329,657	45,899	329,657 (*f*)
G W Barr Construction & Engineering Ltd Brampton Ont	Streetscape Ont	257,100		257,100 (*f*)
Gestion Taiga Inc Charny Que	Major renovations Phase I Que	291,053	56,666	291,053 (*f*)
Golden Hill Ventures Whitehorse YT	Alaska Highway culverts YT	400,000	400,000	400,000 (*f*)
Gordon Sestock Construction Montreal Que	Interior refit Que	575,900	241,988	241,988
Graham Construction Ltd Regina Sask	New Government of Canada Building renovations Sask	2,200,000	1,278,634	2,200,000 (*f*)
Heather & Little Ltd Toronto Ont	L'Esplanade Laurier roof replacement Ont	716,719	715,608	715,608
Hebert Trucking Ltd Prince George BC	Alaska Highway crushing and stockpiling BC	1,573,010		894,265
Herve Pomerleau Inc Montreal Que	Transformation of building to laboratory Que	3,858,210	1,914,851	3,858,210
Herve Pomerleau Inc Saint-Georges-de-Beauce Que	Renovation and transformation Que	14,324,538	145,000	14,324,538 (*f*)
Herve Pomerleau Inc Saint-Georges-de-Beauce Que	Renovation and transformation Que	21,340,739		21,340,739* (*f*)
Honeywell Ltd Edmonton Alta	Install Canada Place alarm system Alta	465,443	6,011	442,470
Inland Contracting Penticton BC	Alaska Highway crushing and stockpiling BC	824,137	364,584	824,137 (*f*)
J Lewin Inc Montreal Que	Upgrade Phase "B" Que	547,161	3,161	547,161 (*f*)
Jim Dent Construction Ltd Hope BC	Fisheries and Oceans, construct office BC	755,490	754,817	754,817
Joe Arban Contractor Ltd Gloucester Ont	Parliament Hill Centre Block renovations/marble Phase I Ont	470,046	108,215	470,046
John Miller & Sons Ltd Winnipeg Man	Government of Canada Building selective demolition and refinishing Man	376,275	336,597	336,597
Kerschbaumer Coating Inc Coquitlam BC	New Westminster Railway Bridge maintenance BC	329,661	165,521	329,661*
Kodiak Earthmovers Ltd Fort St John BC	Alaska Highway construction BC	5,753,310	5,638,334	5,638,334
La Commission Scolaire Hull Que	Purchase of school Que	26,288,426	1,304,232	20,745,440
Larwill Construction Inc Whitehorse YT	Government of Canada Building demolition of designated portion YT	488,907	488,907	488,907
Le Groupe Paval de Const et Invest Inc St-Leonard Que	Repairs to first floor Que	1,151,492	826,117	826,117
Les Constructions BLH Inc Sept-Iles Que	Interior refit Que	335,681		335,681 (*f*)
Les Constructions Roger Blouin Inc Vanier Que	Exterior of a federal building Que	2,908,536		2,908,536 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Macton Electric Kemptville Ont	Central Sparks Street block upgrade electrical distribution Ont	534,758	4,744	534,758 (*f*)
Magus Construction Nepean Ont	Customs and Immigration Building alterations Ont	2,532,288	1,961,978	1,961,978
Marc Thomassin Inc Beauport Que	Modification of ventilation system Que	309,456	1,510	309,456 (*f*)
Marine Oil Services Ltd Eastern Passage NS	Wharf repairs/design NS	293,600	194,000	194,000
Marinex Inc Victoriaville Que	Partial demolition/consolidation of the wharf Que	405,309	103,492	405,309 (*f*)
Marois Electrique Hull Que	Place du Portage Phase I and II fire alarm and communication system Que	362,364	200,864	362,364 (*f*)
Markin Brothers Ltd Castlegar BC	Alaska Highway granular base BC	1,810,133	87,718	1,803,363 (*f*)
Master Plumbing & Heating Winnipeg Man	Customs examining warehouse, new boiler system Man	439,593	439,593	439,593
McCauley Electric Ltd Ottawa Ont	Parliament Hill Centre Block renovations/electrical and fire alarm Ont	2,342,554	952,596	2,342,554
MLC Construction Prince George BC	Alaska Highway granular base BC	1,085,683		1,059,190
MLC Construction Prince George BC	Alaska Highway construction BC	1,100,266	137,267	1,013,317
Mometal Inc Longueuil Que	Parliament Hill Centre Block renovations/miscellaneous metal works Ont	725,595	262,263	725,595
Newland Contracting North Ltd Edmonton Alta	Government of Canada Building office renovations NWT	288,841	288,841	288,841 (*f*)
Patella Construction Ville La Salle Que	Parliament Hill Centre Block renovations/millwork doors and frames Ont	394,538	251,878	381,378
Peter Brothers Paving Kelowna BC	Alaska Highway asphalt overlay BC	4,388,190	4,388,190	4,388,190 (*f*)
Peter's Bros Paving Ltd Penticton BC	Revelstoke National Park asphalt surfacing BC	549,351		549,351 (*f*)
Seaboard Construction Inc Dartmouth NS	Fit-up warehouse NS	1,213,153	1,090,088	1,213,153
Seabord Construction St John's Nfld	Renovations to building Nfld	836,742	(29)	836,742 (*f*)
Shiltco Construction Ltd Calgary Alta	Trans Canada Highway paving/clearing and grading Alta	3,939,134	848,100	848,100
Simmchen Construction Ltd Moncton NB	Revised scope of work erecting monument NB	1,487,212	1,278,866	1,278,866
Simmchen Construction Ltd Moncton NB	Interim enhancement NB	535,245	535,245	535,245 (*f*)
Spec Tech Ltd Ottawa Ont	Constitution Building fit-up Phase 2R Ont	281,256	257,683	257,683
Sterling Crane (Division of procrane Inc) Edmonton Alta	Crane repairs to Esquimalt graving dock BC	570,567	380,567	570,567
Thomas Fuller Construction Co Ltd Ottawa Ont	National Aviation Museum construction Ont	17,099,459		17,099,459
Tremcofort Inc Chicoutimi Que	Renovations "Vieux Quai" Que	1,312,873	(761)	1,312,873 (*f*)
Tri-City Contracting Ltd Kamloops BC	Federal building renovations BC	936,809	400,292	400,292
Tri Stad Developments Ltd Edmonton Alta	Canada Place fit-up Alta	296,139	847	296,139 (*f*)
Trident Construction Ltd Lunenburg NS	Government of Canada Building office expansion NS	817,708	135,000	135,000
Vie Bilt General Contractors Inc Ottawa Ont	EMR Canmet Complex renovations Ont	287,414		287,414 (*f*)
Vipond Automatic Nepean Ont	National Research Council sprinkler and fire alarm system Ont	1,372,644	114,872	114,872
Westbord Carpet & Drapery Nepean Ont	Portage Phase III carpet replacement Que	303,607	303,607	303,607 (*f*)
Westeinde Construction Ltd Ottawa Ont	Sir Alexander Campbell Building fit-up, annex C phase Ont	4,669,237		4,669,237 (*f*)

SOLICITOR GENERAL $102,637,049

Correctional Service $58,293,636

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
AARE Construction Inc Montreal Que**	Tower construction Que	301,065		301,065
Atlas Construction Maritimes Ltd Fredericton NB**	Protective custody unit, maximum security institution NB	17,141,411		17,141,411 (*f*)
Bangma Construction Westbrook Ont	Remove built-in roofing Pittsburg Institution Ont	263,610	263,610	263,610 (*f*)
Berge Construction Prince Albert Sask**	Administration building expansion Prince Albert Penitentiary Sask	578,657	578,657	578,657 (*f*)
Bird Construction Company Limited Winnipeg Man**	Gymnasium renovations, building c18 Stony Mountain Institution Man	320,008	32,363	320,008 (*f*)
Bird Construction Company Limited Winnipeg Man**	Education centre renovations Stony Mountain Institution Man	324,640	15,327	324,640 (*f*)
Bird Construction Company Limited Winnipeg Man**	New industries building Stony Mountain Institution Man	2,179,957	2,178,300	2,178,300
Bird Construction Company Limited Winnipeg Man**	Security fence installation Stony Mountain Institution Man	486,292	408,919	408,919
Brazeela & Burkosky Ltd Prince Albert Sask**	Paving and upgrading perimeter road Prince Albert Penitentiary Sask	337,428	337,428	337,428
CAP Ventures Ltd Surrey BC**	Playfield relocation Mountain Institute BC	284,980		284,980* (*f*)
Caldense Roofing Installation Ltd Toronto Ont**	Replace roof Collins Bay Institution Ont	592,812		592,812 (*f*)
Canterbury Roofing Ltd Calgary Alta**	Roof upgrading Drumheller Institution Alta	298,347		298,347 (*f*)
Carl Jensen Building Services Kingston Ont**	Abbatoir addition and alterations Pittsburgh Institution Ont	1,142,700	39,588	1,142,700

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Churchill Electric & Assoc (1987) Ltd Victoria BC**	Electrical upgrade at William Head Institution BC	476,031	262,339	476,031
Construction Beaudoin (1977) Inc Laval Que**	Installation of security windows Leclerc Institution Que	568,872	568,872	568,872
Construction Cobenco Inc Montreal Que**	Construction entrance building Que	601,600		601,600 (*f*)
Construction Gaston Picard Inc Charny Que**	Foundation of principal building Que	397,941		397,941
Construction Jacquard Inc Laval Que**	Construction of master control centre post Que	449,430		449,430 (*f*)
Construction Jacques Theoret Inc Ormstown Que**	Construction of family visit units Que	408,377	149,792	381,384
Construction Viateur Turgeon Saint-Come Que	Construction of multiple security building Que	457,540		457,540* (*f*)
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Penitentiary construction Que	1,097,131		1,097,131 (*f*)
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Penitentiary construction Que	18,815,070	122,808	18,815,070*
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Penitentiary construction Que	7,837,699		7,837,699 (*f*)
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Construction of multiple security building lot K Que	1,871,953	17,758	1,871,953 (*f*)
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Construction of multiple security building lot K2 Que	386,817	25,328	386,816 (*f*)
Excavation de Chicoutimi Inc Chicoutimi Que**	Penitentiary construction Que	2,560,233		2,560,233
Forewest Construction Ltd Abbotsford BC**	Stage 1 of construction of medium security institution BC	1,376,901		1,376,901
G Beaudet et Compagnie Ltee Warwick Que**	Expansion of RRC, lot #2 Que	7,962,270		7,962,270
G Giuliani Inc Laval Que**	Bettering lighting Que	626,345		626,335* (*f*)
Gilles Bernier Grand Falls NB**	Reconditioning bldg B-7 Dorchester Penitentiary NB	253,751	19,323	253,751* (*f*)
Glaser Custom Homes Kingston Ont**	Roof replacement and alteration Frontenac Institution Ont	285,715	165,214	165,214
Grinnell Fire Protection Systems Saskatoon Sask**	Sprinkler upgrading Prince Albert Penitentiary Sask	401,512	258,980	258,980
Innovative Enterprises Ltd Abbotsford BC**	Construct new principal entrance BC	743,784	700,502	700,502
Jean-Paul Trahan Ltee Saint-Jean-sur-Richelieu Que**	Lighting exercise yard Que	580,478		580,478* (*f*)
Jim Dent Construction Ltd Hope BC**	Kitchen renovation/addition Mountain Institution BC	280,412	251,311	281,311
Lancet Construction Ltd Edmonton Alta**	Kitchen renovations Drumheller Institution Alta	631,744	293,222	293,222
Laval Fortin Ltee Alma Que**	Penitentiary construction Que	1,546,922	25,199	1,546,922
Laval Fortin Ltee Alma Que**	Penitentiary construction Que	1,100,790		1,398,183
Les Chantiers de l'Estrie Inc Rougemont Que**	Service entrance bldg 20 Que	259,984	208,265	208,265
Les Constructions BLH Inc Sept-Iles Que**	Penitentiary construction Que	3,160,775	200,919	3,160,775* (*f*)
Les Installations Electriques Pichette Inc Laval Que**	Additional fire alarm system Federal Training Centre Que	658,212	614,364	614,364
Les Renovations L Genereux Inc Anjou Que**	Window repair, several buildings Que	251,953	251,953	251,953 (*f*)
Les Sols Taillefer Ltee Montreal Que**	Replace water system Que	311,221	5,200	311,221* (*f*)
Lewin Kingston Odessa Ont**	Kitchen renovations Ont	438,557	41,660	438,557 (*f*)
M Sullivan & Son Ltd Arnprior Ont**	Housing unit Warkworth Institution Ont	5,223,491	2,311,387	2,311,387
Mike's Electric Ltd Oxford NS**	Electrical modifications NS	447,300	217,300	217,300
Niagara Relocatable Buildings Ltd Grimsby Ont**	Accommodation units Bath Institution Ont	818,393	817,300	817,300
Northal Construction Ltd Montreal Que**	Electronic controls room Que	632,978		632,978
R & G Construction Hunstville Ont**	New industries building Beaver Creek Correctional Camp Ont	775,625	52,175	775,625 (*f*)
Seney Electrique Inc Farnham Que**	Additional fire alarm system Que	643,260	595,814	595,814
Simmchen Construction Ltd Fox Creek NB**	Redevelop Phase 1 gymnasium Westmorland Institute NB	1,527,137	1,260,374	1,527,136
Sintra Inc Granby Que**	Road modification Que	603,543		603,543 (*f*)
Steele Electric Inc Brantford Ont**	Cell call system, several buildings Warkworth Institution Ont	389,000	364,550	364,550
Steen Contractors Ltd Dartmouth NS**	Replacement of heating system NS	1,121,674		
T A Andre & Sons (Ontario) Ltd Kingston Ont**	Addition and renovation Phase II Millhaven Institution Ont	1,631,090	1,630,842	1,630,842
Team Construction Ltd Moncton NB**	New dining facilities Dorchester Penitentiary NB	1,723,661	1,615,000	1,615,000
Tendev Construction Ltd Surrey BC**	Education centre BC	480,160		480,160* (*f*)
Town & Country Fire Protection Calgary Alta**	Fire protection Drumheller Institution Alta	382,999	382,999	382,999
Tri-Cor Development Ltd Moncton NB**	Replace heating system NS	3,119,733	3,119,733	3,119,733
Tri-Cor Development Ltd Moncton NB**	Heating system NB	338,943		338,943 (*f*)
Tri-Cor Development Ltd Moncton NB**	Upgrade service entrance NB	345,118	4,118	345,118* (*f*)
W V Wallans Contracting Ltd Carrying Place Ont**	Unit management offices Kingston Penitentiary Ont	347,644	340,946	340,946
W V Wallans Contracting Ltd Carrying Place Ont**	Alterations upholstery shop Ont	375,183	374,711	374,711
W V Wallans Contracting Ltd Carrying Place Ont**	Several alterations Millhaven/Bath Institutions Ont	652,861		652,861 (*f*)
W V Wallans Contracting Ltd Carrying Place Ont**	Second floor paint shop Kingston Penitentiary Ont	421,299	396,404	421,299 (*f*)
Royal Canadian Mounted Police $44,343,413				
Alberco Construction Ltd St Albert Alta**	RCMP subdivision Alta	2,341,793		2,341,793 (*f*)
334070 Alberta Ltd Edmonton Alta**	RCMP complex Alta	298,343		295,643
Anaheim Construction Ltd Winnipeg Man**	RCMP detachment Man	2,801,250	35,070	2,798,969

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
BA Blacktop Ltd Kamloops BC**	RCMP site restoration BC	285,806	285,806	285,806 (*f*)
Bemar Construction Ltd Edmonton Alta**	RCMP detachment and quarters Alta	1,321,182	440,427	440,427
Wm Berg Construction Ltd Castlegar BC**	RCMP subdivision BC	2,866,991	153,679	2,866,991
Bluebird Investments Ltd Grand Falls Nfld**	RCMP quarters Nfld	387,600	368,000	368,000
Braunstein Braunstein Construction Ltd Toronto Ont**	Addition to offices Ont	285,360	170,360	285,360* (*f*)
Ed Brunet & Sons Ltd Hull Que**	Renovations training centre Ont	1,600,454	24,047	1,581,855
Ed Brunet & Sons Ltd Hull Que**	Renovations training centre Ont	2,489,610	18,673	2,470,912
Canadian Asbestos Richmond BC**	RCMP complex BC	384,555	174,113	174,113
Cavan Contractors Ltd Edmonton Alta**	RCMP detachment and quarters NWT	2,043,414	675,430	675,430
Chansilwain Const Ltd Vancouver BC**	RCMP detachment BC	1,081,679	682,856	682,856
City Builders Ltd St John's Nfld**	RCMP detachment Nfld	358,890	300,000	300,000
Clarke-Bowler Edmonton Alta**	RCMP detachment NWT	1,707,306	1,706,528	1,706,528
TP Crawford Gloucester Ont**	Upgrade fume hood Ont	445,440	6,174	445,440 (*f*)
DGS Construction Company Ltd Surrey BC**	RCMP detachment BC	2,049,687		2,049,687
Dem Con Construction St John's Nfld**	RCMP detachment Nfld	1,213,189	250,379	1,213,189*
Dem Con Construction St John's Nfld**	Married quarters Nfld	282,215	282,215	282,215*
Eastern Contracting Ltd Mount Pearl Nfld**	RCMP detachment Nfld	1,031,902	581,901	581,901
Efco Enterprises Ltd Stephenville Nfld**	Married quarters Nfld	283,226	126,326	283,226
Emery Construction Ltd St John's Nfld**	Aircraft hangar Nfld	1,335,119	(15,859)	1,319,260* (*f*)
Empire Builders Ltd St John's Nfld**	RCMP detachment Nfld	1,333,109	294,255	1,331,143
Fison Construction Corp La Ronge Sask**	RCMP detachment Sask	651,029	453,789	453,789
G&M Development Ltd Lower Sackville NS**	Fit-up accomodations NS	258,548	82,299	258,548 (*f*)
Georgia Mechanical Systems Ltd Richmond BC**	RCMP Fairmont Complex BC	447,616	174,475	447,616 (*f*)
Gregory Construction Ltd Yellowknife NWT**	RCMP detachment NWT	740,129	200,687	740,129 (*f*)
G Hahn Contracting Ltd Fort Qu'Appelle Sask**	RCMP detachment Sask	1,062,318	895,810	895,810
Gil Hansen & Co Calgary Alta**	RCMP detachment Alta	508,253	(1,800)	508,253 (*f*)
Gil Hansen & Co Calgary Alta**	RCMP detachment Alta	486,160	(1,661)	486,160* (*f*)
High-Line Construction Ltd Saskatoon Sask**	RCMP quarters NWT	385,074	14,479	385,074
High-Line Construction Ltd Saskatoon Sask**	RCMP quarters NWT	452,800	452,800	452,800
High-Line Construction Ltd Saskatoon Sask**	RCMP quarters NWT	948,000	944,640	944,640
Jomanic-Can Inc Iqaluit NWT**	RCMP detachment NWT	896,801		896,801 (*f*)
Jomanic-Can Inc Iqaluit NWT**	Alterations subdivision, detachment building NWT	355,563	51,515	355,563 (*f*)
Jomanic-Can Inc Iqaluit NWT**	Hangar door and heated storage NWT	1,404,260	1,361,675	1,361,675
Joneljim Concrete Const Ltd Sydney NS**	RCMP detachment NS	990,138	325,563	325,563
CG Kearney Const Canada Ltd Nepean Ont**	Refit RCMP HQ Ont***	161,456	85,373	85,373
Klein Construction Ltd Edmonton Alta**	RCMP detachment YT	1,231,818		1,231,818 (*f*)
Knappett Construction Ltd Victoria BC**	RCMP detachment BC	655,879		655,879 (*f*)
L&R Construction Ltd Stewiacke NS**	New RCMP detachment NS	1,277,905	1,277,905	1,277,905
Lakh Construction Corp St Albert Alta**	RCMP detachment YT	795,169		769,169* (*f*)
Alain Laudie Ltée Chicoutimi Que**	RCMP detachment Que	1,072,252	1,072,252	1,072,252
Marbella Pacific Construction Delta BC**	New RCMP detachment BC	1,030,518	957,778	957,778
Monarch Construction (82) Ltd Humboldt Sask**	RCMP detachment Sask	589,481	541,188	541,188
NDL Construction Ltd Winnipeg Man**	Married quarters NWT	413,988		413,988 (*f*)
New Dimensions Building Edmonton Alta**	Patrol cabin NWT	299,630	156,064	288,611
Norco Industries Ltd Winnipeg Man**	Detachment bldg Man	818,244	818,244	818,244 (*f*)
Oord's Construction Ltd Agassiz BC**	RCMP detachment BC	395,100		395,100 (*f*)
PCL Construction Northern Inc Yellowknife NWT**	RCMP detachment NWT	1,545,500	1,531,792	1,531,792
PT Construction Ltd Stephenville Nfld**	New RCMP detachment Nfld	867,000	430,435	430,435
Pace Greentree Builders Inc Winnipeg Man**	RCMP detachment Man	1,003,323	(100)	1,003,323 (*f*)
Penn-Co Construction Ltd Blumenort Man**	RCMP detachment Man	1,062,753	15,652	1,062,753* (*f*)
Penn-Co Construction Ltd Calgary Alta**	RCMP complex Alta	934,133	(171)	934,133 (*f*)
Pentagon Building Corp Edmonton Alta**	RCMP detachment Alta	1,078,284	1,072,684	1,072,684
Perma Construction Ltd Victoria BC**	RCMP security detachment BC	947,362	537,236	537,236
Rada Construction & Mgmt Ltd Calgary Alta**	RCMP detachment Alta	2,033,975	20,035	2,033,975*
Rescom Construction Ltd Edmonton Alta**	RCMP detachment Alta	1,080,370		1,080,370 (*f*)
SBW Wright Construction Inc Saskatoon Sask**	RCMP detachment Sask	622,745	622,745	622,745
Eric Seward Enterprises Ltd Port aux Basques Nfld**	RCMP quarters Nfld	270,158	193,200	193,200
Shannon Construction St John's Nfld**	Site services Nfld	527,903	38,033	527,903 (*f*)
Source Four Construction Ltd Gloucester Ont**	Renovations training centre Ont	361,396	1,050	361,396
Spracklins Bldg Supplies St John's Nfld**	RCMP detachment Nfld	1,294,642		1,294,642 (*f*)
M Sullivan & Sons Ltd Arnprior Ont**	RCMP detachment NS	1,024,446		1,024,446 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
TR Construction Ltd Dauphin Man**	RCMP detachment Man	895,107	565,990	895,107
Tarad Industries Ltd Edmonton Alta**	RCMP detachment Alta	1,087,971	15,664	1,087,971 (*f*)
Timcom Construction Ltd Red Deer Alta**	RCMP subdivision Alta	3,437,896	1,867,841	3,437,896*
Tri Stad Developments Ltd Edmonton Alta**	Headquarters renovations Alta	320,377	23,844	320,377
Westland Construction Ltd Winnipeg Man**	RCMP detachment Man	749,674	563,422	749,674
Westland Construction Ltd Winnipeg Man**	Airport detachment Man	539,673	223,208	539,673 (*f*)
Witt Construction Ltd Prince George BC**	RCMP hangar BC	1,100,810	304,064	1,100,810 (*f*)
TRANSPORT $153,772,483				
Department $153,772,483				
A B McLean Ltd Sault Ste Marie Ont**	Dredging 1989 Ont	1,480,000	757,186	757,186
A & A Service Co Vancouver BC	Reseal pavement joints BC	260,074		260,074 (*f*)
Acadia Forest Products Chatham NB	Land acquisition NB	627,002	627,002	627,002
ACE Construction Co (1987) Ltd Calgary Alta	Ramp powerline construction BC	353,805		353,805 (*f*)
Acres International Toronto Ont	T-2 international extension Ont	5,502,813	1,242,261	4,859,442
Action Construction Ltd Kamloops BC	New fire pump and pump station BC	442,073		442,073 (*f*)
Aero Flight Holding Ltd St John's Nfld	General services building Nfld	5,561,065	5,561,065	5,561,065
Air Canada Dorval Que	Passenger loading bridges Ont	1,807,300		1,297,083 (*f*)
Air Canada Montreal Que	Major modifications Terminal 2 Que	17,800,000	3,000,000	3,000,000
Air Canada Montreal Que**	Extension international area T-2 Que	461,725	11,287	419,604
Airken Restoration Kapuskasing Ont	New water resevoir Ont	608,202		590,785 (*f*)
AJ Wing & Sons Const Ltd Thunder Bay Ont**	Maintenance and storage building Ont	826,377		826,377*
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948 (*f*)
Al Kos Construction Co Ltd Prince George BC**	Four lot subdivision BC	385,074	4,350	385,074 (*f*)
Allard Construction Ltd Thunder Bay Ont**	Atmospheric environment services facility Ont	301,851	292,337	292,337
Antigonish Construction Ltd Antigonish NS	Improve shale disposal site NS	656,957	(36,000)	586,676
Archibald Enterprises Inc Garrick Sask**	Recabling of runway Grise Fiord NWT	311,020	239,940	239,940
Argo Industries Ltd Kamloops BC	Upgrading of the water supply system BC	596,891		596,891 (*f*)
Armeco Construction Ltd Vancouver BC	Modification and expansion to air terminal building BC	9,043,109		9,028,109
Arnason Industries Winnipeg Man	Construction of water reservoir Ont	367,945	3,444	367,131 (*f*)
Arnott MacPhail Associates Ltd Regina Sask	Final design and class "A" estimated Sask	1,776,000		1,775,079 (*f*)
Arrow Building Corporation Ltd Dartmouth NS	Replace air terminal building NS	2,525,983		2,525,983 (*f*)
Arteco Concept Construction Inc Montreal Que	Airport redevelopment Phase III Que	2,365,064		2,351,064 (*f*)
Asbestos Covering Co Ltd Toronto Ont	Removal and fireproofing materials replacement Ont	827,853		827,853 (*f*)
Asbestos Erectors of Canada Ltd Montreal Que**	Asbestos removal Phase V Que	443,287	299,766	299,766
Associate Builders Ltd Moncton NB**	Expand modify term building NB	1,093,410	1,090,957	1,090,957
B A Blacktop Kamloops BC	Reconstruction south side road BC	396,032		396,032 (*f*)
B A Blacktop Kamloops BC	Rehabilitate east end main apron BC	465,496		465,496* (*f*)
B A Construction Ltd Regina Sask	Reconstruction of taxiway and apron Sask	809,048		795,940 (*f*)
B A Construction Ltd Winnipeg Man	Phase II apron construction Man	799,276		784,285 (*f*)
B A Construction Ltd Winnipeg Man	Phase III apron I reconstruction Man	1,881,836		1,881,836 (*f*)
B Bakken Excavating Ltd Campbell River BC**	Overlay and expand air terminal BC	270,163	270,163	270,163 (*f*)
B Lawrence Contracting Ltd Kelowna BC	Rehabilitation main access road BC	287,733		287,733 (*f*)
BA Blacktop (Kamloops) Ltd Kamloops BC	Reconstruct carpark BC	778,155		778,155 (*f*)
BA Construction Regina Sask	Rehabilitation of runway 8-26 Sask	1,541,370		1,533,746 (*f*)
Bay Developers (1984) Ltd Cornerbrook Nfld**	Groundside services—Air terminal building foundations Nfld	1,420,522	50,000	843,636
Beaver Asphalt Montreal Que	Extension of perimeter road Que	314,497		314,497 (*f*)
Beaver Asphalt Ottawa Ont	Economy parking facility Ont	728,712		331,145 (*f*)
Beaver Asphalt Ottawa Ont	Gloucester Delta Park Development Ont	1,181,467		1,083,280 (*f*)
Beaver Construction Co Ltd Richmond BC	Taxi "N" connector and related work BC	700,624		700,624 (*f*)
Beaver Construction Ontario Div Ottawa Ont	Stormwater drainage improvement Ont	1,426,768		1,426,768* (*f*)
Beaver Marine Construction Bedford NS**	Dredging Miramichi channel NB	1,230,700	1,230,700	1,230,700 (*f*)
Beaver Marine Construction Bedford NS**	Wharf reconstruction NS	1,474,241	194,341	1,474,241 (*f*)
Becnor Construction Co Ltd Calgary Alta**	Air operations building control tower Alta	9,870,891	16,706	9,870,891
Bel Contracting Ltd Surrey BC	Drainage improvements BC	2,203,808	16,985	2,203,793
Belcher Construction Ltd Boisbriand Que**	Construction of a flight service station Que	2,155,518	913,900	2,155,518
Bennett Mechanical Installations Ltd Hamilton Ont	Upgrade domestic water/wharf repairs Ont	640,455		552,081 (*f*)
Bermingham Construction Limited Hamilton Ont**	Wharf repairs Ont	685,395	685,395	685,395 (*f*)
Bernard & Gerard Lombard Ltd Weymouth NS**	Wharf improvements NS	435,643		432,006 (*f*)
Bird Construction Winnipeg Man	General finishing Phase IV Man	10,698,945		10,653,217 (*f*)
Bird Construction Winnipeg Man	Regulator replacement Man	362,983		328,955 (*f*)
Black & MacDonald Ltd Dartmouth NS**	Rehabilitate central heating plant NS	1,392,532	1,392,532	1,392,532

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Black & McDonald Ltd Calgary Alta**	Interruptible power unit replacement Alta	296,138	296,138	296,138
Black & McDonald Ltd Ottawa Ont**	Install Odal System Ont	299,403	292,192	292,192
Black & McDonald Ottawa Ont**	Prepare and illuminate runways signs Ont	443,206	220,873	432,089
Bluebird Investments Ltd Grand Falls Nfld**	Storage shed Nfld	697,736	(2,707)	676,010(*f*)
Bologna Construction Inc St-Lambert Que	Maintenance garage Que	284,400		284,400(*f*)
Bologna Construction Inc St-Lambert Que	Garage and airport terminal building Que	484,100		484,100(*f*)
Boyd and Garland Construction Dartmouth NS	Construct airport terminal building and related work PEI	4,701,017		4,700,225
Bridgecan Construction Weston Ont**	Restore bridges and retaining walls Ont	684,666	72,462	684,666*(*f*)
Bridgeon Construction Ltd Concord Ont**	T-1 inbound by-pass Ont	554,330	550,330	550,330(*f*)
Brossard Pierre (1981) Ltee Brossard Que	Refurbishing lighting system Que	270,252		270,252(*f*)
Brown and Huston Ltd Concord Ont	Administration building mechanical modifications Ont	326,046		281,360(*f*)
Bruce S Evans Limited Scarborough Ont**	Restore graded areas Ont	440,553	70,499	440,553*(*f*)
Bruno's Contracting Ltd Thunder Bay Ont** (formerly reported as Burnes Contracting Ltd)	Restoration runway/apron Ont	995,862	22,145	995,862(*f*)
B-A Construction Ltd Winnipeg Man**	Servicing of general aviation area Man	354,925	354,925	354,925
CA McDowell Ltd Centralia Ont**	Cover and landscape disposal sites Ont	322,652	42,733	322,652(*f*)
Caniwi Enterprises Ltd Whitehorse YT	Construction of category 5 firehall NWT	1,354,028		1,354,028(*f*)
Carlson Constructors Inc Saskatoon Sask**	Airport maintenance building addition Sask	1,705,083	862,000	862,000
Carmacks Construction Edmonton Alta	Rehabilitate runway 11-29 Alta	751,115		720,898(*f*)
Carmacks Construction Edmonton Alta**	Resurface runway, apron, taxiway etc NWT	1,572,284	817,123	1,572,284(*f*)
Cartier Construction Corp Whitby Ont**	Wharf reconstruction marine terminal PEI	6,013,456		6,010,956(*f*)
Cartier Construction Inc Whitby Ont**	Dredging of channel Ont	1,656,988	288,057	1,656,988(*f*)
Cartier-McNamara Corp Whitby Ont**	Wharf extension NB	8,795,233	1,495,233	8,795,233
Cartier-McNamara Corp Whitby Ont**	Maintenance dredging 1986 Ont	504,577		504,577(*f*)
Celeb Construction Ltee Candiac Que	Distribution of tunnels Que	658,694		654,112(*f*)
Central Asphalt Ltd Saskatoon Sask	Rehabilitation taxi, area roads etc Sask	1,878,697		1,844,684(*f*)
Central Asphalt Ltd Saskatoon Sask**	Rehabilitation of taxi B Sask	1,380,294	1,380,294	1,380,294(*f*)
Chagnon (1975) Ltee Montreal Que	Refurbish ground-lights Que	500,505	25,025	500,505(*f*)
Chansilwain Construct Ltd Vancouver BC	Terminal building gate BC	369,505	824	369,505(*f*)
Charles Duranceau Ltee Montreal Que	Refurbishing road "A", "B" and "C" Que	1,578,160		1,540,451(*f*)
Chubb Alarm Mississauga Ont**	Modifications to baggage conveyor system Ont	991,155	157,273	965,479*
Cie de Pavage d'Asphalte Beaver Montreal Que**	Development of temporary parking Que	347,885	292,725	292,725
Cie de Pavage d'Asphalte Beaver Montreal Que**	Refurbishing traffic lanes Que	1,507,362	1,255,667	1,255,667
Cie de Pavage d'Asphalte Beaver Montreal-Nord Que	Installation of fences and gates Que	411,806		411,806(*f*)
City of Etobicoke Etobicoke Ont	Upgrade domestic water distribution Ont	381,000		381,000(*f*)
CJ Duguid Flooring Ltd Markham Ont	Carpet replacement T2 Ont	343,339	184,544	184,544
Classic Construction Saint John NB	Resurface taxiway, apron NB	347,750		340,864(*f*)
Columbia Bitulithic Ltd Coquitlam BC	Overlay, wider access road BC	302,901		302,901(*f*)
Columbia Bitulithic Ltd Coquitlam BC	Resurface runways BC	1,512,304		1,512,304(*f*)
Columbia Bitulithic Ltd Coquitlam BC	Repair runways BC	313,524	36,220	303,179(*f*)
Comeau & Savoie Construction Caraquet NB**	Harbour development PEI	4,483,330	2,727,893	4,127,893
Comeau & Savoie Construction Ltd Caraquet NB**	Dolphin repairs east and west NB	402,248	87,948	402,248(*f*)
Concrete USL Ltd Calgary Alta**	Replace reservoirs and fire pump BC	639,995	620,720	620,720
Construction Bugere Inc St-Hyacinthe Que**	Renovation/extension of coastal base Que	5,812,532	2,143,439	2,143,439
Construction BSL Inc Vanier Que	Construction of building and tower Que	403,737		403,737*(*f*)
Construction des Trois Monts Inc Trinite des Monts Que	Supply and installation of fences/gates Que	396,629		396,629(*f*)
Construction Desourdy Inc St-Hubert Que**	Refurbishing of runway/taxiways Que	1,010,782	1,000,379	1,000,379
Construction Garrant Inc St-Lazare Cte Bellechasse Que	Installation of security fences Que	848,881		848,881(*f*)
Construction Gely Inc Ancienne-Lorette Que**	Installation of VOR/DME and related works Que	976,800	718,158	718,158
Construction Gely Inc Ancienne-Lorette Que**	Upgrading motion areas Que	2,861,800	616,000	616,000
Construction Quebec-Labrador Inc Sept-Iles Que	Runway extension works Que	1,197,740	46,521	1,192,622*(*f*)
Construction Sceptre-Riedel-Dawson Ltee Sorel Que**	Maintenance dredging Traverse Nord Que	1,665,402	1,665,402	1,665,402(*f*)
Construction Vanneau Ltee Const Po-Bo-Ha Beauport Que**	Wharf reconstruction Phase I Que	5,039,335	300,000	300,000
Control Data Canada Ltd Ottawa Ont	Long term development Pearson 2000 Ont	500,000	7,346	7,346
Cooper Construction Etobicoke Ont	Construct new control tower Ont	2,941,518		2,912,583(*f*)
Corival Inc Laval Que	Replacement of concrete slabs Que	3,886,205		3,853,826(*f*)
Corrigan Instrumentation Georgetown Ont	Passenger preboard screening Ont	787,382		782,732
Corrigan Instrumentation Georgetown Ont	Purchase new passenger screening equipment Ont	1,044,843	364,157	364,157
Country Trailer Sales Ltd Kelligrews Nfld	Upgrading of VHF/MF sites Nfld	537,881	57,964	537,881(*f*)
Couvreur Verdun Inc Montreal Que**	Refurbishing roofing Phase III Que	446,721	439,551	439,551
Couvreurs Savoie Ltee Montreal Que	Refurbishing roofing Que	413,293		413,293(*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Covex Inc Ancienne-Lorette Que**	Repairs to wooden boxing Que	2,044,552	1,099,895	2,044,552(*f*)
Cox Excavating Div of 349538 Ont Ltd Tillsenburg Ont**	Dredging Ont	398,546		398,546*
Crossroads Construction Co Ltd Prince George BC	Rehabilitation access roads BC	324,507		324,507(*f*)
Crossroads Construction Prince George BC**	Rehabilitate storm drainage system BC	368,225	368,225	368,225(*f*)
Cureggio General Construction Ltd Wallace NS**	Fender repairs NS	353,428	(572)	353,428(*f*)
D G Smith Engineering Ltd Dawson Creek BC	Rehabilitate runway, taxiways NWT	1,940,975		1,929,740(*f*)
Davico Inc (Les Entreprises) Le Gardeur Que	Security fences and gates Que	255,196	37,232	159,616*
Dawco Electric Inc Halifax NS**	Shore power NS	280,595		280,595(*f*)
Dayley Construction Ltd Port Hardy BC**	Upgrade storm drainage system BC	323,900		307,166(*f*)
Dean Construction Company Limited Tecumseh Ont**	Dredging Ont	1,613,849	1,613,849	1,613,849(*f*)
Delta Aggregates Ltd Delta BC	Drainage improvements BC	1,098,680		1,098,680(*f*)
Demcon Construction Ltd St John's Nfld	Renovation to CCG radio station Nfld	330,495	18,054	330,495(*f*)
Demix Construction (Div of Ciment St-Laurent Inc) Que**	Partial and temporary repairs to slabs Que	814,540	676,500	676,500
Dessourdy Inc (Les Constructions) St-Hubert Que	Concrete paving Que	2,298,040		2,267,858
Dexter Construction Co Ltd Bedford NS**	Halifax International Airport NS	807,696	807,696	807,696
Diamond Construction Ltd Fredericton NB	Rehabilitate runways and taxiways NB	1,766,778	22,332	1,690,912(*f*)
Dibblee Construction Co Ottawa Ont	Stormwater drainage improvement Ont	655,415		655,415(*f*)
Dibblee Construction Ottawa Ont	Groundside and airside works, air terminal building expansion Ont	5,811,934		5,322,585(*f*)
Dineen Construction Rexdale Ont**	Restoration and expansion Ont	1,859,975	310,092	1,859,975*
Don Fisher Construction Ltd Truro NS	VHF Tower and related work Nfld	394,675	102,410	394,675(*f*)
Doran Construction Ltd Ottawa Ont	Partial demolition and alterations Ont	3,412,223		3,412,223*(*f*)
Dufferin Construction Co Ltd Oakville Ont**	T-1 slab replacement Ont	650,473	303,627	303,627
Dufferin Construction Co Ltd Oakville Ont**	Airside road to area 3 Ont	298,644	286,260	286,260
Dufferin Construction Co Ltd Oakville Ont**	Repairs taxiway Ont	348,406	159,290	348,406(*f*)
Dufferin Construction Co Ltd Oakville Ont**	Expansion of parking lots Ont	351,969	56,753	351,969(*f*)
Dufferin Construction Co Oakville Ont	Construction of access and crash roads Ont	473,520		457,264(*f*)
Dufferin Construction Co Oakville Ont	Runway construction and repair Ont	437,074		437,074(*f*)
Dufferin Construction Co Oakville Ont	Repair storm water drainage system Ont	877,457		625,821(*f*)
Dufferin Construction Co Oakville Ont	Air terminal building apron 1 Phase 3 Ont	2,647,188		1,707,278(*f*)
Dufferin Construction Co Oakville Ont	Construct spiral fillet tango taxiway Ont	385,560	215,257	215,257(*f*)
Dufferin Construction Company Oakville Ont**	Apron slab replacement gate 106 Ont	265,326	265,326	265,326(*f*)
Dufferin Construction Oakville Ont	Improve land area drainage Ont	1,983,206	24,986	1,983,206*
Dufferin Construction Oakville Ont**	Apron slab replacement TI Ont	1,139,513	295,104	1,139,513*(*f*)
Dufresne Piling Co (1967) Ltd Ottawa Ont	Development commercial industrial area Ont	327,160		327,160(*f*)
Duntri Construction Ltd Oshawa Ont**	Upgrade sewage system Ont	771,776	660,528	660,528
Eastern Contracting Ltd Mount Pearl Nfld**	Expanded floor operations Nfld	562,027	283,827	562,027
Eco-Zone Engineering Ltd St John's Nfld**	Wharf restoration Nfld	2,345,855	327,855	2,340,855
Eco-Zone Engineering Ltd St John's Nfld**	Wharf reconstruction Berth 31 Nfld	3,761,931	1,249,602	1,874,360
Eden Construction Ltd Calgary Alta**	Modification and expansion international Finger Alta	1,806,315	1,806,315	1,806,315
Efco Enterprises Ltd Stephenville Nfld**	Sub base Nfld	3,114,592	2,731,281	3,114,592
Ekset Contracting Ltd North Vancouver BC**	Rehabilitate carpark BC	410,820	3,468	410,820(*f*)
Elanor Enterprises Ltd Lethbridge Alta**	Water supply line replacement Alta	505,453	6,600	505,453(*f*)
Electrical Mechanical Const Ltd Topsail C Bay Nfld	Airside electrical improvements Nfld	347,195	1,133	338,756(*f*)
Elliston Development Ltd St John's Nfld	Construct maintenance garage Nfld	3,511,939		3,511,939
Emery Construction Ltd St John's Nfld**	Air terminal building Nfld	4,344,801	2,113,970	2,113,970
Enasco Ltd Waterloo Ont	Upgrade electrical power system Ont	675,874		663,123(*f*)
Entreprises Bon Conseil Ltee Ancienne-Lorette Que	Repairs to commercial wharf Que	3,487,427	1,082,824	3,487,427*(*f*)
Erskine Buildings Ltd Halifax NS**	Machine shop Phase III NS	4,389,642		4,389,642*(*f*)
Everall Construction Ltd Edmonton Alta	Air terminal building NWT	1,288,125		1,230,006*(*f*)
Everall Construction Ltd Edmonton Alta	Parking lot modifications Alta	563,048		511,373(*f*)
Everall Construction Ltd Edmonton Alta**	Airport upgrade NWT	569,612	3,421	569,612(*f*)
Fermar Paving Rexdale Ont	Overlay existing asphalt runway Ont	809,475		788,013(*f*)
Fernand Gilbert Ltee Chicoutimi Que	RAMP site preparation Que	777,586		767,929(*f*)
Ferpac Paving Inc Rexdale Ont**	Resurface roads and parking lots Ont	4,520,338	4,452,629	4,452,629
Fidrat Inc Montreal Que	Construction of two silos Que	250,456		250,456(*f*)
Fodor Engineering Don Mills Ont	Design T-2 mechanical modifications Ont	341,815		45,361(*f*)
Fogo Transport Ltd Halifax NS**	Dredging Nfld	811,000	298,340	298,340
Franklin Construction Ltd Gander Nfld**	Renovate control tower Nfld	303,986	213,669	213,669
Fraser River Pile & Dredge Ltd New Westminster BC**	Maintenance dredging BC	872,235	872,235	872,235(*f*)
Fraser River Pile & Dredge Ltd New Westminster BC**	Maintenance dredging BC	504,256	320,478	320,478

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Fred Ross & Associates Yellowknife NWT**	Upgrading hydrogen building heating plant and garage NWT	385,770		385,770
Fulker Maltby Architects Kelowna BC	Expand air terminal carpark BC	439,913		438,843 (*f*)
Fullerton Construction Windsor Ont**	Reconstruct concrete apron Ont	628,459	49,242	628,459* (*f*)
G Desrosiers Construction Inc Sept-Iles Que**	Partial reconstruction of wharf Que	1,736,586	1,611,440	1,611,440
Gaffney Quebec Ltd Stratford Ont**	Containment facilities extension Ont	1,878,587		1,878,587 (*f*)
Gaffney Quebec Ltd Stratford Ont**	Toronto area bedspot VOR/DME systems Ont	826,986	764,533	764,533
Gazzola Paving Ltd Concord Ont	Major repairs to apron Phase 5 Ont	897,970		897,199 (*f*)
Gazzola Paving Ltd Concord Ont**	Overlay runway 10-28 Ont	1,230,422	1,230,422	1,230,422 (*f*)
Geddes Contracting Co Ltd Kelowna BC	Ramp, road side development BC	670,695		670,695 (*f*)
Gely Construction Inc Ancienne-Lorette Que	Relocation of road Que	505,801		505,801 (*f*)
Gely Construction Inc Ste Foy Que	Paving runway 08-26, drainage improvement Que	2,969,172		2,840,261* (*f*)
Gely Inc Construction Ancienne-Lorette Que	Upgrading motion areas Que	1,514,460		1,498,967 (*f*)
Gely Inc (Construction) Ancienne-Lorette Que	Upgrading motion areas Que	2,157,951	1,024,568	2,157,951
Gendron Lefebvre Laval Que	Apron for maintenance hangar Que	722,881	108,134	722,852* (*f*)
Georgian Bay Marine Construction Ltd Penetang Ont**	South pier stage 6 stabilization Ont	457,383	349,708	349,708
Gervais Dube Inc Trois-Pistoles Que**	Wharf reconstruction Que	6,532,346	981,487	981,487
GL Robbins Construction Ltd Courtright Ont**	East wall construction Ont	414,538		387,777 (*f*)
Goodbrand Construction Ltd Aldergrove BC	Sanitary sewer improvements BC	2,040,761		2,005,309 (*f*)
Gordon Mulligan Contractor Ltd Ottawa Ont	Phase I site preparation Ont	581,746		566,233* (*f*)
Graham Construction Company Ltd Regina Sask**	Rehabilitation of Aprons II, III and V Sask	965,418	965,418	965,418 (*f*)
Great West Electric Co Ltd Burnaby BC**	Street lighting BC	554,181	375,210	554,181 (*f*)
GRF Inc (Les Constructions) Amqui Que	Construction of electronic centre Que	518,361	22,601	518,361 (*f*)
Guelpa Construction Courtenay BC	Rehabilitation of water supply BC	417,849		417,317 (*f*)
Guild Electric Limited Scarborough Ont**	T-3 Silverdart Drive road signage Ont	698,400	367,951	367,951
H J McFarland Construction Co Nepean Ont**	Resurface auxilliary roads and parking lots Ont	681,933	595,526	595,526
H Schilthuis & Son Limited Ancaster Ont	Construct maintenance building Ont	934,642		934,642* (*f*)
H & S Construction Ltd St Anthony Nfld**	Dwellings for air navigation personnel Nfld	483,800	7,997	7,997
Harbour Development Dartmouth NS**	Dredging NB	1,663,941	861,359	1,663,941
Harbour Development Dartmouth NS**	Dredging NB	1,885,718	(3,232)	1,885,718 (*f*)
Harbour Development Dartmouth NS**	Dredging Liverpool NS	341,919	341,919	341,919 (*f*)
Harbour Developments Dartmouth NS**	Long Pond Manuels dredging NS	902,810		894,810
Hartwell Electrical Co Ltd Scarborough Ont**	Construction of static uninterruptible power units Ont	361,273	361,273	361,273 (*f*)
Hayward Burry Ltd Glovertown Nfld	Supply and install fences Nfld	977,292		973,350 (*f*)
Hearn Stratton Construction Ltd Edmonton Alta**	Bay maintenance garage NWT	1,746,091	8,990	1,746,091* (*f*)
Hegge Construction Ltd Dawson Creek BC**	Flight service station BC	1,252,947	1,103,037	1,103,037
Hembruff and Dambrowitz Ltd Matheson Ont**	Alterations to firehall Ont	424,431	424,431	424,431 (*f*)
Henrey's Excavating Ltd North Bay Ont	To connect city water supply Ont	879,590		817,469 (*f*)
Heuchert Electric Ltd St Albert Alta**	Renovate interruptible power unit building NWT	536,898	536,898	536,898
Hi Rise Maintenance & Construction St John's Nfld	23M broadboard antenna Nfld	365,700	58,250	365,700 (*f*)
Huber Electric Edmonton Alta**	Replace airfield lighting and control system Alta	345,000	264,578	264,578
Huber Electric Inc Edmonton Alta	Field electric centre NWT	781,185		781,185 (*f*)
Huber Electric Inc Edmonton Alta**	Field electric centre NWT	577,867		577,867 (*f*)
Huber Electric Inc Edmonton Alta**	Replace field electric centre BC	641,193	174,536	641,193 (*f*)
Huber Electric Inc Edmonton Alta**	Recable low density lighting BC	484,595	299,819	484,595 (*f*)
Huber Electric Ltd Edmonton Alta	Provision of underground duct banks Alta	741,792		741,792 (*f*)
Hugh Munro Construction Ltd Fort Whyte Man	Improvements storm drainage system Man	2,526,330		2,356,171 (*f*)
Hurst Construction Co Ltd Calgary Alta	Construction of temporary flight service Alta	254,615		251,764 (*f*)
Hynes Construction Ltd Placentia Bay Nfld**	Argentia fleet dock reconstruction Nfld	6,996,230	4,058,200	4,058,200
H J O'Connell Const Ltd Wabush Lab**	Replace localizer antenna Lab	339,005	339,005	339,005 (*f*)
Ikoy Partnership Winnipeg Man**	Building renovations Man	896,500		881,785
Interpaving Limited Sudbury Ont**	Reconstruct portion of air terminal building apron and expand Ont	967,047	934,937	934,937
Intrepid General Limited Chatham Ont**	Approach pier deck repairs Ont	276,769		53,133
J Oviatt Contracting Ltd Kitimat BC	Terminal approach and frontage roads BC	480,999		480,999 (*f*)
Jack Cewe Ltd Coquitlam BC	Taxiway "A" work package 1 BC	406,582		406,582 (*f*)
Jack Cewe Ltd Coquitlam BC	Apron 1 reconstruction	778,928	437,535	437,535
Jack Williamson Paving Ltd Crescent Valley BC	Reconstruct apron I BC	401,919		400,245 (*f*)
Jaenar Construction Ltd Edmonton Alta	Air terminal building expansion NWT	2,322,476		2,322,475 (*f*)
JCR Construction Victoria BC**	Construction of air terminal complex BC	2,495,189	574,426	574,426
Jensen Buildings Ltd Kingston Ont**	Replace flight service station Ont	1,210,083	1,109,116	1,109,116
Jensen Kerv Architects Inc Victoria Que	Expand air traffic control tower BC	253,767		250,085 (*f*)
Jetway Systems Ogden Utah USA**	Passenger boarding bridge Alta	421,859	421,859	421,859
JJM Construction Ltd Delta BC**	Rehabilitate storm drainage system BC	457,210		289,979 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
JJM Construction Ltd Surrey BC**	Second entrance taxiway N to runway 26 BC	966,202	966,202	966,202
John Wheelwright Limited Weston Ont**	Sand/area storage building Ont	432,619	432,619	432,619 (*f*)
Joseph Labrecque Inc Sherbrooke Que	Refurbishing roofing Que	982,848		982,848*
K Shaw and Sons Contracting Ltd Grande Prairie Alta	Upgrade sewage system Alta	285,535		266,061 (*f*)
Kamrus Construction Don Mills Ont	Terminal building modifications Ont	400,000	2,000	95,647
Kamrus Construction Don Mills Ont	Terminal building improvements Ont	609,498		164,805
Kamrus Construction Don Mills Ont	Concession storage and replace sidewalk RAMP Ont	594,701		594,701 (*f*)
Kamrus Construction Ltd Don Mills Ont**	Construction of duty free outlet Ont	684,665	72,461	612,204
Kamrus Construction Ont Ltd Don Mills Ont**	Construction of duty free outlet Ont	600,743	600,743	600,743
Kamrus Construction (Ont) Ltd Don Mills Ont**	Security operations control centre Ont	254,669	254,669	254,669
Keith Plumbing and Heating Co Ltd North Vancouver BC**	Air terminal building HVAC modifications BC	409,322	58,762	409,322* (*f*)
Kenaidan Contracting Ltd Mississauga Ont**	Improve utilities and services Ont	2,143,089	89,590	2,143,089* (*f*)
Kenaiden Contracting Ltd Toronto Ont	Perimeter security fence Ont	597,695		597,695 (*f*)
Kenaiden Contracting Ltd Toronto Ont**	Modifications to baggage conveyor system Ont	816,294		755,385 (*f*)
Kenaiden Contracting Ltd Toronto Ont**	Restore T1 ply structure and repairs Ont	5,912,443	2,131	5,834,899 (*f*)
Kentron Construction Ltd Kitimat BC	Resurface main access road BC	292,526		292,526* (*f*)
Kermodei Construction Ltd Terrace BC** (formerly reported as Kermodie Construction Ltd)	Combined services building BC	2,528,866	1,804,580	2,521,578
Kermodel Construction Ltd Terrace BC** (formerly reported as Kemodel Construction Ltd)	Air terminal building expansion and renovation BC	776,763	118,003	776,763
Kerna Construction Ltd Calgary Alta**	Regional trunk sewer connection Alta	771,870	7,213	771,870 (*f*)
Killick Metz Bowen & Rose Vancouver BC	New air terminal building NWT	1,119,246		1,163,006 (*f*)
Kinetic Construction Ltd Victoria BC**	Expansion of air traffic control tower BC	1,403,040	5,211	1,403,040* (*f*)
Kingston Construction Ltd Burnaby BC**	Resurface Arthur Laing Bridge BC	2,815,482	61,608	2,815,482
Kingston Construction Ltd Burnaby BC**	Repairs to terminal building BC	739,932	60,112	739,932
Klein Construction Ltd Edmonton Alta**	Air terminal building expansion and renovation NWT	8,000,786	5,107,233	7,771,409
KNC Electric Ltd Thompson Man**	Construction of field electrical centre Man	422,153	132,516	422,153
Kodiak Earthmovers Ltd Fort St John BC	Sewage treatment system BC	1,217,010		1,152,992 (*f*)
L A Brayer Ind Edmonton Alta	Air terminal building energy retrofit Phase II Alta	272,860	118,360	272,860
L Nicolini Construction Vanier Ont**	Combined air navigation services Ont	5,246,027	827,526	5,151,276
L & R Communications Western Ltd Langley BC	Relocation of peripheral remote BC	306,865		306,865* (*f*)
La Cie de Construction Cris (Quebec) Ltee Montreal Que	Airport development Que	1,686,500		1,686,500 (*f*)
La Cie de Construction Cris (Quebec) Ltee Montreal Que	Airport development Que	1,739,300		1,739,300 (*f*)
La Cie de Pavage D'Asphalte Beaver Ltee Montreal Que	Supply and installation of fence and gate Que	410,341	22,000	409,761 (*f*)
La Fed des co-op du Nouveau-Quebec Ville St-Laurent Que	Supply and installation of fence Que	302,114		274,189 (*f*)
Lafleche Construction Ltd Dartmouth NS	Renovate and expand international arrival area NS	550,988		550,988 (*f*)
Laval Fortin Ltee Alma Que	Construction of a multi-use building Que	1,222,400		1,207,400 (*f*)
Lawrence Enterprises Ltd Sardis BC**	Culvert, fence, runway extension BC	732,123	730,100	730,100
Le Saux JL Ltee Laval Que	Ice warning system Que	267,677		264,797 (*f*)
Leblanc and Royle Telecom Inc Langley BC**	Remote communication and non directional beacon BC	286,202	274,150	274,150
Les Constructions Be-Con Inc Quebec Que**	Underground electrical wiring Que	943,215	738,657	738,657
Les Constructions G R F Inc Anqui Que**	Construction of maintenance centre Que	359,410		358,976 (*f*)
Les Constructions Sicor Inc Montreal Que**	Redevelopment general works Que	2,592,861	1,709,666	1,709,666
Les Consultants Desnault Inc Laval Que	Upgrade drainage system Que	438,206	425,480	432,999 (*f*)
Les Entreprises Davico Ltd Le Gardeur Que	Security gates Que	448,992		369,423 (*f*)
Les Entreprises Davico Ltd Le Gardeur Que	Security gates Que	299,681		299,681 (*f*)
Les Entreprises Guy Letarte Inc Beauport Que**	Drinking water supply improvements Que	298,746	298,746	298,746
Les Entreprises J Dufour & Fils Inc Baie St-Paul Que	Extension of runway approach lights Que	850,147		840,157 (*f*)
Les Entreprises Jeannot Paquette Inc Rosemere Que**	Refurbish drainage system Que	725,482	225,282	725,482* (*f*)
Les Excavations Allaire & Gince Inc Granby Que**	Widen and heighten pier Phase 1 Que	371,865	371,865	371,865 (*f*)
Les Experts Conseils JLP & Ass Montreal Que	Roof replacement 1^{st} floor Que	392,980		59,350
Les Pavages Dorval Inc Dorval Que	New road Que	447,214		404,214 (*f*)
Leslie Palmer Company Ltd Gormley Ont**	Relocate transmitter site area G Ont	369,207	3,343	369,207 (*f*)
Leslie Palmer Company Ltd Gormley Ont	Install a microwave landing system Ont	2,440,937		2,428,618
Lima Harbour Construction Ltd Prince Rupert BC	Apron improvement BC	652,333		652,333* (*f*)
Louis W Bray Construction St Andrew Ont	Lightpier reconstruction Ont	315,489	315,489	315,489
M Battel Construction Ltd Cache Creek BC	Main building contract, terminal complex BC	2,034,080		2,034,080 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
M Battel Construction Ltd Cache Creek BC	Air terminal BC	1,975,101		80,825 (*f*)
M J Labelle Co Ltd Cochrane Ont	Improve surface runways Ont	2,222,066		2,222,066* (*f*)
M P Lundy Construction (Ontario) Limited Ottawa Ont**	Combined air navigation services facility Phase III Ont	16,618,000	1,316,375	1,316,375
M P Lundy Construction (Ontario) Limited Ottawa Ont**	Central data centre Ont	9,280,357	6,405,981	6,405,981
M & C Ventures Ltd Royston BC	Water systems improvements BC	251,711		251,711 (*f*)
MacAlpine Construction Ltd Fort McMurray Alta	Loading bridge addition Alta	374,304		374,304 (*f*)
MacFawn and Rogers Architects Ltd Halifax NS**	Coast Guard College residence NS	1,687,371		1,082,050 (*f*)
MacLean Construction Ltd Charlottetown PEI**	Construction of administration building PEI	1,342,155	1,215,155	1,342,155
Malmute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	256,983		256,983 (*f*)
Mandrax Enterprises Ltd Kelowna BC	Upgrade water supply system BC	398,031		398,031 (*f*)
Maple Engineering & Construction Can Ltd Brampton Ont**	Upgrade sewage handling system Ont	294,463	294,463	294,463
Maple Leaf Construction Winnipeg Man	Resurfacing roads 1-6 Man	470,759		464,899 (*f*)
Marc Thomassin Inc Beauport Que**	Redevelopment of main lobby Que	320,365	310,365	310,365
Marc Thomassin Inc Beauport Que**	Construction of electronic maintenance centre Que	585,950	73,150	585,950
Marco Ltd St John's Nfld**	Transit shed Nfld	1,307,501	30,000	1,307,501 (*f*)
Marquis Contracting Ltd Victoria BC	Resurface runway and taxiway BC	1,016,636		1,016,636 (*f*)
Marshall Macklin Monaghan Don Mills Ont	Restore T-1 ply structure emergency repairs Ont	556,230	53,805	425,285
Matassa Contractors Ltd Windsor Ont	To provide equipment garage improvements Ont	538,981		350,919 (*f*)
Maxim Airfield Lighting Systems Ltd Ajax Ont	Taxiway lighting and associated works Ont	252,524		185,033 (*f*)
Mayca Electric Ltd Nisku Alta**	Baggage search facility and hazardous materials Alta	314,700	286,105	286,105
MCC Powers (A Unit of Mark Controls) Edmonton Alta	Energy management Alta	417,159		310,840 (*f*)
McCurdy Construction & Equipment Rentals Ltd Gander Nfld	Rehabilitate water distribution system Nfld	313,419		311,974 (*f*)
McNally Electric Ltd Edmonton Alta**	Supply and install signs NWT	277,192	99,454	277,192 (*f*)
Memphis-Kendall Builders Inc Toronto Ont**	Trade shop extension Ont	346,684	166,414	166,414
Mercury Mechanical Ltd Abbotsford BC	Energy retrofit to air operations centre BC	487,397		480,688 (*f*)
Meret Construction Inc Tecumseh Ont	To provide interior renovation Ont	275,920		275,920 (*f*)
MeyKnecht-Lischer Contractors Ltd Ottawa Ont	Landscaping works at air terminal building Ont	332,067		416,382 (*f*)
Mike McFarlane Excavating Ltd Abbotsford BC	Drainage improvements BC	431,115		431,115 (*f*)
Miller Construction Ltd Langley BC	Drainage improvements BC	900,740		895,943 (*f*)
Miller Contracting Ltd Langley BC	Replace drainage BC	1,821,344		1,821,344* (*f*)
Miller Contracting Ltd Langley BC	Radar modernization BC	958,825	506,355	958,825 (*f*)
Miller Contracting Ltd Langley BC**	Sewage station BC	363,021	131,793	363,021 (*f*)
Miller Contracting Ltd Langley BC**	Drainage improvements BC	640,071	71,286	640,071* (*f*)
Miller Contracting Ltd Langley BC**	Apron reconstruction BC	458,305	53,104	458,305* (*f*)
Mitchell Construction Ltd Markham Ont	To construct a new control tower Ont	2,263,244		512,303 (*f*)
Mitchell Construction Markham Ont	Construct new control tower Ont	2,344,600	10,000	2,344,600*
Modern Construction Ltd Moncton NB	Resurface runway NB	970,597		937,885 (*f*)
Modern Paving Ltd Goulds Nfld **	Airport pave carparks Nfld	326,438	326,438	326,438 (*f*)
Monenco St Catharines Ont	Terminal 3 development Ont	1,300,000	231,120	565,609
Mulder Construction Winnipeg Man	Restore apron Man	782,212	(806)	782,212 (*f*)
Mulder Construction Winnipeg Man**	Construction gravel taxiway etc Man	1,157,467	25,000	1,157,467 (*f*)
Mulder Construction & Materials Ltd Winnipeg Man	Inner perimeter roadway Man	974,247		941,450 (*f*)
Mulder Construction & Materials Ltd Winnipeg Man**	Resurface runway 13-31 E Man	440,472	440,472	440,472
Mulder Construction & Materials Ltd Winnipeg Man**	Reconstruction of runway 13-31 Man	4,130,190	4,038,920	4,038,920
Municipal Ready-Mix Ltd Sydney NS	Airport perimeter fencing NS	664,977		664,977 (*f*)
Mustang Eng and Construction Ltd Nisku Alta	Storm drainage control Alta	2,439,007		2,452,016 (*f*)
Mustang Eng and Construction Ltd Nisku Alta**	Apron expansion Alta	4,233,941		4,233,941 (*f*)
ND Lea & Associates Ltd Vancouver BC	RAMP radar modernization BC	1,084,478		1,084,478 (*f*)
Neilson Excavation Inc Bernieres Que**	Wharf reconstruction Que	5,558,484	1,994,189	5,547,293
Neilson Excavation Inc Bernieres Que	Airport redevelopment Phase II Que	3,166,800		3,050,800 (*f*)
Neilson Excavation Inc Bernieres Que	Security fence installation Que	442,400		442,400 (*f*)
Neilson Excavation Inc Bernieres Que	Security fence and gates Que	495,856		489,136 (*f*)
Neilson Excavation Inc Cte Levis Que	Supply and installation of a building Que	790,482		790,482 (*f*)
Nelson River Construction Winnipeg Man	Reconstruction of terminal frontage road Man	4,890,775		4,890,775* (*f*)
New Dimensions Bldg Products Ltd Edmonton Alta	Renovation of atmospheric environment NWT	457,642		455,289 (*f*)
Niakwa Construction Ltd Winnipeg Man	Resurfacing taxiway apron Man	672,729		630,276
Norcan Construction Saanichton BC**	New flight service station BC	1,374,420	1,123,244	1,123,244
Norco Industries Ltd Winnipeg Man**	Supply crushed gravel and overlay runway 12/30 NWT	1,484,639	567,356	567,356
Nordica Building Restorations Weston Ont**	Reseal/restore control joints T2 Ont	437,027	5,164	431,863* (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Norr Airport Planning Toronto Ont**	Modify US preclearance T1 Ont	548,379	7,651	443,591
Northway Map Technology Don Mills Ont	Engineering survey services for aerial map Ont	416,864		64,148
Northwest Pile Driving Ltd Coquitlam BC**	Wall repairs BC	597,000		597,000 (*f*)
Omac Construction Ltd Edmonton Alta**	Construction Artic C passenger shelter NWT	749,585	698,239	698,239
Omac Construction Ltd Edmonton Alta**	Combined service building NWT	4,031,889	3,484,835	3,784,605
Omer Brault St-Jean-sur-Richelieu Que	Refurbish roofing of building Que	780,970		780,970 (*f*)
Ontario Electric Toronto Ont**	Improve T-2 emergency power distribution Ont	936,101	111,316	936,101*
Ontario Hydro Beachville Ont	27/16 KV supply to radar site Ont	284,880		226,043 (*f*)
Opron Maritimes Construction Ltd Saint John NB	Extend and renovate air terminal building NB	3,701,882	28,110	3,701,882 (*f*)
Ottawa-Greenbelt Construction Co Ltd Gloucester Ont	Groundside improvement works Ont	1,778,763		1,778,358 (*f*)
P C L Maxim Calgary Alta**	Parkade restoration Alta	2,344,477	2,344,477	2,344,477
P H Granger Construction Inc Masson Que	Wharf improvements Que	411,200		411,200 (*f*)
P & M Construction Edmonton Alta	Construct new airport terminal NWT	6,039,000		6,039,000 (*f*)
Pacific Pile Driving Ltd Sidney BC**	Breakwater construction BC	736,219	40,000	40,000
Parallel Construction Ltd White Rock BC**	Asbestos removal operational improvements BC	499,512	499,512	499,512
Parkin Architects Ltd Toronto Ont**	Engineering surveys and investigations Ont	254,440	3,334	52,844
PCL Construction Western Inc Winnipeg Man	Construction of Canadian Airport Security Systems open centre Man	489,320		489,320 (*f*)
PCL Constructors Western Inc Winnipeg Man	Air terminal building expansion Man	27,025,255	18,016	26,993,968* (*f*)
PCL Maxam A Joint Venture Calgary Alta**	Construction of maintenance garage Alta	1,185,387	2,742	1,185,387 (*f*)
PCL Maxam A Joint Venture Regina Sask	Miscellaneous work Sask	664,930		664,930 (*f*)
PEB Ltee (Les Entreprises) Lac St Charles Que	Construction of taxiway Que	633,253	21,434	633,253 (*f*)
PEB Ltee (Les Entreprises) Lac St Charles Que	Refurbish pavement Que	2,251,264	46,328	2,251,264* (*f*)
Pennecon Limited St John's Nfld	Construct sanitary sewer system Nfld	392,860	12,241	392,566 (*f*)
Penn-Co Construction Calgary Alta	North wing passenger concourse expansion Alta	1,312,636		1,238,418 (*f*)
Pentagon Building Corp Ltd Edmonton Alta**	Vertical transportation Alta	1,018,820	1,018,820	1,018,820
Peter Kiewit Sons Co Ltd Edmonton Alta	Rehabilitate runway 16-34 Alta	2,777,197		2,616,672 (*f*)
Peters Bros Paving (1981) Ltd Penticton BC	Upgrade roads and carpark BC	435,634		435,634 (*f*)
Peters Bros Paving (1981) Ltd Penticton BC**	Widen taxiway BC	251,900		132,424 (*f*)
Peterson & Lester Architects Victoria BC	Air terminal building expansion BC	1,253,184	41,715	1,243,756 (*f*)
Phased Construction Ltd North Vancouver BC	Baggage modifications BC	982,318		981,918
Phoenix Power Installation Ltd Qualicum Beach BC	Rebuild airport field lighting services BC	642,403		636,029 (*f*)
Pierre Gagne Contracting Ltd Thunder Bay Ont**	Construction of access road etc Ont	727,345	92,422	716,321*
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900 (*f*)
Pitts International Inc Toronto Ont**	Maintenance dredging 1986 Ont	739,758		739,758 (*f*)
Plomberie G & G Ltee Montreal Que	Replace water storage facility and systems Que	261,360	150,085	261,360 (*f*)
Potvin-Scott Contracting Ltd Thunder Bay Ont**	Construction of parking lot etc Ont	304,440	109,767	304,440 (*f*)
Precision Civil Installations Ltd Nanaimo BC**	Relocation of flight service station BC	778,960		778,960 (*f*)
Prince Sheet Metal & Heating Ltd Prince George BC**	Replace air terminal building roof BC	265,627		265,627 (*f*)
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160		247,915 (*f*)
Pyramid Construction Ltd St John's Nfld	Reconstruct runway 02/20 and taxiways Nfld	2,808,201	6,584	2,603,741 (*f*)
Pyramid Construction Ltd St John's Nfld	Construct general aviation taxiline Nfld	304,405	16,775	304,405 (*f*)
Pyramid Construction Ltd St John's Nfld**	Rehabilitate apron and taxiways Nfld	918,549	458,996	874,124 (*f*)
Pyrocan Coatings Ltd Edmonton Alta**	Demolition old airport terminal Alta	309,367	309,367	309,367 (*f*)
R A Woods Construction Ltd Saint John NB**	Window replacement NB	426,029	426,029	426,029
R F Klein And Sons Ltd Prince George BC**	Ramp road site BC	284,127	279,543	279,543
R W Landmark Construction Ltd Calgary Alta**	Communication consolidation Alta	279,330	218,703	268,830
Raytheon Canada Ltd Waterloo Ont	To furnish and install radar site RAMP Ont	71,979,707		310,633
Regent Construction Co Ltd Winnipeg Man**	Construct flight service station Man	847,857	186,278	186,278
Rescom Construction Ltd Edmonton Alta	Renovations and asbestos abatement Alta	353,906		353,906 (*f*)
Rescom Construction Ltd Edmonton Alta**	Concession stand addition Alta	623,587	339,377	623,587 (*f*)
River North Construction Ltd Prince Albert Sask	Construction of air terminal building and related work Sask	580,445		580,445 (*f*)
Robert Berube Electricien Inc Rimouski Que	Purchase and installation of a distance localizer Que	650,000		650,000 (*f*)
Robert Berube Electricien Inc Rimouski Que	Construct access road to RAMP site Que	312,886		269,000 (*f*)
Robert Laframboise Ltd Cornwall Ont	Central heating plant relocation Man	2,256,966		2,256,759* (*f*)
Robert Mitchell Inc St Laurent Que**	Finger modifications T1 Ont	3,121,265	38,348	3,111,794
Robert Mitchell Inc Ville St Laurent Que	Passenger loading bridge Alta	588,569		588,569 (*f*)
Robert Mitchell Inc Ville St Laurent Que	Supply and installation of loading bridge Sask	508,004		508,004 (*f*)
Robinson Construction Co Ltd Moncton NB**	Airport rehabilitation NB	366,576	365,776	365,776
Roth Electric Tavistock Ont	Install power reducers Ont	375,000		221,338 (*f*)
Royal Fence London Ont	To install a security fence Ont	396,156		396,156 (*f*)

Construction and/or acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Ro-Buck Contracting Ltd London Ont**	Restore air terminal building apron Ont	1,751,234	1,730,830	1,730,830
S McNally & Sons Ltd Hamilton Ont**	Basin rehabilitation Ont	4,330,024	2,890,120	4,297,880
Savage and Johnston Construction Ltd Abbotsford BC**	Construct new combined services building BC	1,638,000	197,475	197,475
Sceptre Riedel Dawson Longueuil Que**	Dredging Phase 2 Ont	1,693,737		1,692,882 (*f*)
Schindler Elevator Corp Pickering Ont	Overhaul of vertical transportation system Alta	308,101		298,688 (*f*)
Schurman Construction Summerside PEI	Construct combined operations and tower PEI	2,261,406		2,261,205 (*f*)
Seashore Construction Ltd Carbonear Nfld**	Grand Bruit wharf reconstruction Nfld	1,069,951	713,520	713,520
Services Can-Dive (Quebec) Ltee Longueuil Que**	Repairs to caissons Que	829,716		829,716 (*f*)
Servotech Limitee Sept-Iles Que**	Recabling of runway 18-36 Que	279,864	277,486	277,486
Simard-Beaudry Inc Montreal Que	RAMP site preparation Que	390,856		376,782 (*f*)
Simpson Construction Ltd Fredericton NB**	Alterations to ground floor store and administration building NB	387,000	97,000	97,000
Sims and Gavel Architects Ltd Sydney NS**	Coast Guard College residence NS	757,667		534,048 (*f*)
Sintra Inc St-Isidore Que	Construction of taxiway Que	6,713,431		6,713,431
Sintra Inc St-Isidore Que**	Security fences Que	390,382	39,286	357,554
Skeena River Piledriving Co #2 Ltd Prince Rupert BC	Clearing of proposed telecommunications site BC	349,600		213,238 (*f*)
Skookum Construction Whitehorse YT**	Runways, taxiways and garage upgrading YT	1,804,992	1,804,992	1,804,992 (*f*)
Solness Inc Mississauga Ont**	T-2 security screen Ont	408,042	408,042	408,042 (*f*)
Sound Contracting Ltd Nanaimo BC	Rehabilitate storm drainage system BC	626,774		626,774 (*f*)
Springpoint Management Ltd Kelowna BC	Rehabilitation of groundside pavements BC	740,684		740,684 (*f*)
Standard Paving Maritime Ltd Halifax NS	Rehabilitate taxiway NS	826,481	39,461	826,481* (*f*)
Standard Paving Maritime Ltd Halifax NS**	Extend aircraft apron southward NS	990,927	780,100	990,927
Stratton Electric Markham Ont	Replace main electrical switchboard Ont	279,838	242,096	242,096 (*f*)
Stuart Olson Industry Contractors Ltd Edmonton Alta	Construction of air terminal building general contract Alta	3,453,242		3,453,242 (*f*)
Summerville Construction St John's Nfld**	Asphalt paving and underground electrical Nfld	265,716	201,680	201,680
Sun Construction Co Ltd Calgary Alta	Air terminal building expansion Sask	17,232,096		17,219,641 (*f*)
Supreme Steel Ltd Edmonton Alta	Security fence BC	313,358		299,147* (*f*)
Targa Construction Coquitlam BC	Relocation of south guardhouse BC	272,205		272,205 (*f*)
Tendev Construction Ltd Surrey BC**	Relocate flight service station BC	1,117,613		1,117,613
The Cohos Evamy Partnership Calgary Alta	Control tower preliminary design Alta	1,107,069		432,142 (*f*)
The Foundation Company Eastern Passage NS**	Container terminal NS	15,151,607	8,765,007	14,699,779
The GCG Eng Partnership Edmonton Alta	Apron expansion Phase 1 Alta	700,630		539,824 (*f*)
The Ikoy Partnership Winnipeg Man	Expansion of air terminal building Phase II and III Man	2,498,500		2,466,462 (*f*)
The Mitchell Partnership Toronto Ont	Mechanical modifications TI Ont	565,950		170,248 (*f*)
Thomas Fuller Construction Ltd Ottawa Ont	Airport air terminal building expansion project Ont	31,985,644		31,758,130*
Thomas Waste Management Ltd Mississauga Ont**	Landfill waste site cleaning Ont	254,736	37,186	254,736 (*f*)
Thompson Brewick Pratt and Partners Vancouver BC	Modifications and expansion of air terminal building BC	726,800		623,022 (*f*)
Tiegen Enterprises Ltd Blairmore Alta **	Upgrade water supply BC	580,125	114,752	580,125 (*f*)
Timbergate Engineering Ltd Cambridge Ont**	Install instrument landing system runway 25 Ont	706,470	195,581	706,470 (*f*)
Torontario Mechanical & Electrical Ltd Toronto Ont	T-1 Finger modification elevator Ont	472,300		144,345 (*f*)
Toulon Construction Halifax NS**	Land acquisition NS	551,196	551,196	551,196 (*f*)
Tower Artic Ltd Montreal Que**	Extension of gravel runway Que	777,480	496,474	777,480
Trans-Lux Canada Ltd Mississauga Ont	Upgrade holdroom flight boards T1 Ont	401,288	109,842	109,842
Trans-Lux Canada Ltd Mississauga Ont	Upgrade holdroom flight boards T1 Ont	280,093	280,093	280,093
Travaux publics Canada Montreal Que**	Wharf reconstruction Que	3,553,104		3,553,104 (*f*)
Travaux publics Canada Montreal Que**	Storage area Que	3,263,519		3,263,519* (*f*)
Trexcon Construction Ltd Rexdale Ont**	Maintenance services building Ont	1,875,513	1,875,513	1,875,513
Trident Construction Ltd Caraquet NB**	Wharf reconstruction Nfld	1,488,215	246,997	1,488,215 (*f*)
Tristar Electric Inc Mississauga Ont	Construction of access road site Ont	508,438		149,889 (*f*)
Tristar Electric Inc Mississauga Ont	Airfield lighting, cable restoration Ont	985,130		984,058 (*f*)
Tristar Electric Inc Mississauga Ont**	Taxiway cable restoration Ont	1,104,971	85,037	1,104,971* (*f*)
Tristar Electric Inc Mississauga Ont**	Install precision approach path indicators Ont	312,264	269,812	312,264* (*f*)
Tri-West Contracting Ltd Burnaby BC	Upgrade water main BC	273,628		264,850
Tri-West Contracting Ltd Burnaby BC	Communication duct system BC	267,184		232,107 (*f*)
Underwood McLellan Ltd Winnipeg Man	Apron I reconstruction Man	332,600		318,132 (*f*)
United Contractors New Westminster BC	Realignment Miller Road BC	338,140		321,520 (*f*)
V K Mason Construction Ltd Toronto Ont**	Construction of terminal 2 extension Ont	30,555,238	20,198,251	28,230,656
Vandongen Construction Ltd Kamloops BC	Construction of combined services buildings BC	1,990,243		1,990,243* (*f*)
Verreault Navigation Inc Les Mechins Que**	Dredging south end bend cut-off channel Ont	620,290	620,290	620,290 (*f*)
Verreault Navigation Inc Matane Que**	Dredging Courtenay Bay Que	1,572,242	1,566,523	1,566,523 (*f*)
Vic-Van Isle Contractors Ltd Revelstoke BC	Air terminal building expansion and restoration BC	2,188,600		2,188,600 (*f*)

Construction and/or acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1989-90 Expenditures	Expenditures to date
		$	$	$
Vinet Inc St-Laurent Que	Refurbishing lighting system Que	325,399		325,399 (*f*)
Volker Stevin Contracting Ltd Edmonton Alta**	Water supply replacement BC	1,147,347	74,279	1,096,411* (*f*)
Voyageurs Marine Construction Dorion Que	Lightpier reconstruction Que	631,105	621,105	621,105
W Rourke Ltee Quebec Que	Expand airport terminal apron Que	4,045,400		4,031,700 (*f*)
Wapiti Gravel Supplies Grande Prairie Alta**	Airside/groundside restoration BC	4,590,907	(2,478)	4,590,907 (*f*)
Wapiti Gravel Supplies Grande Prairie Alta**	Access road Alta	364,520		364,520
Wayne Watson Construction Ltd Prince George BC	Water system improvements BC	699,790		699,790 (*f*)
Westen Construction Ltd Stephenville Crossing Nfld**	Rehabilitate runway 04/22 Gander Nfld	1,780,402	1,780,402	1,780,402 (*f*)
Western Grater Contracting Ltd Victoria BC**	Replace watermains BC	652,609	4,331	652,609* (*f*)
Western Roofing (1971) Co Ltd Calgary Alta**	Roof restoration air terminal building Alta	667,524	667,524	667,524 (*f*)
Westgate Mechanical Contractors Ltd Bumaby BC	Utilities building BC	292,123		292,123 (*f*)
Westinghouse Canada Inc Ottawa Ont	Airfield lighting power centre Ont	849,791		845,526 (*f*)
Westinghouse Canada Inc Ottawa Ont	Airfield lighting power centre Ont	823,855		823,855 (*f*)
Windsor Construction Langley BC	Pollution control equipment building BC	369,015		369,015 (*f*)
Yedman Security Toronto Ont	Provide security services for access Ont	269,609	269,609	269,609
Zutphen Brothers Construction Ltd Port Hood NS	Harbour development project A PEI	2,761,840	150,641	2,761,840 (*f*)
Zutphen Brothers Construction Ltd Port Hood NS	Installations of coast guard supplied tracks NS	619,857		619,857 (*f*)

* Amends reporting in previous year's Public Accounts.

** Awarded through Public Works.

*** Cost plus contract.

(*f*) Contract completed.

[1] Services provided by Canada Museums Construction Corporation Inc on a cost recovery basis.

[2] This contract is in foreign currency and its value fluctuates with exchange rates.

Construction and/or acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by main category of machinery and equipment for the year ended March 31, 1990. A summary of total current year's expenditure by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
AGRICULTURE—				
Department—				
Management and Administration Program	41,286		189,120	2,121,704
Agri-Food Program	3,616,306		576,452	11,162,595
Grains and Oilseeds Program	42,897		87,681	1,704,319
Canadian Dairy Commission				61,674
Canadian Livestock Feed Board				1,200
	3,700,489		853,253	15,051,492
ATLANTIC CANADA OPPORTUNITIES AGENCY	90,446		116,635	1,188,971
COMMUNICATIONS—				
Department	539,774		1,596,724	6,420,916
Canadian Radio-television and Telecommunications Commission	24,688		23,979	1,054,313
National Archives of Canada	128,462		130,415	1,424,080
National Film Board				987,018
National Library			35,472	818,783
National Museums of Canada	223,106		159,097	1,489,960
	916,030		1,945,687	12,195,070
CONSUMER AND CORPORATE AFFAIRS—				
Department	1,305,120		96,604	2,888,285
Competition Tribunal				28,642
Copyright Board				38,756
Hazardous Materials Information Review Commission				34,092
Patented Medicine Prices Review Board				58,964
Procurement Review Board	17,315		2,025	67,632
	1,322,435		98,629	3,116,371
EMPLOYMENT AND IMMIGRATION—				
Department/Commission—				
Corporate and Special Services Program	311,662		690,403	11,498,572
Employment and Insurance Program	462,523		949,298	7,343,907
Immigration Program	468,095		233,773	3,045,983
Advisory Council on the Status of Women				37,349
Immigration and Refugee Board of Canada			115,832	1,124,539
Status of Women—Office of the Co-ordinator				4,228
	1,242,280		1,989,306	23,054,578

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
27,815	174,252		266	15,417	5,373	2,575,233
8,886,841	845,758	577,502	531,505	73,961	4,634,401	30,905,321
824,373	185,632	1,954	12,206	6,141	171,875	3,037,078
	19,725		3,684	1,360		86,443
	213				4,710	6,123
9,739,029	1,225,580	579,456	547,661	96,879	4,816,359	36,610,198
	394,378		16,207	10,334	11,549	1,828,520
566,109	280,920	98,567	270,283	58,658	2,477,970	12,309,921
	210,277			4,126		1,317,383
10,411	688,390	49,124	32,106	115,355	2,308,183	4,886,526
	119,155			52,702	2,118,936	3,277,811
	110,315		38	70,360	9,001	1,043,969
359,182	1,369,539	121,339	39,023		906,685	4,667,931
935,702	2,778,596	269,030	341,450	301,201	7,820,775	27,503,541
1,462,680	170,673	34,274			106,247	6,063,883
	9,437				497	38,576
	62,173				554	101,483
	11,451				9,875	55,418
					6,904	65,868
	46,649				636	134,257
1,462,680	300,383	34,274			124,713	6,459,485
45,462	2,054,969		801	677,692	13,057	15,292,618
10,108	576,475		18,185	328,642	12,319	9,701,457
31,372	646,043		22	143,440	1,042	4,569,770
	46,899			4,196		88,444
	963,388			159,605		2,363,364
	2,748					6,976
86,942	4,290,522		19,008	1,313,575	26,418	32,022,629

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
ENERGY, MINES AND RESOURCES—				
Department—				
Administration Program			617,492	2,098,998
Energy Program	70,862		884,186	2,219,895
Minerals and Earth Sciences Program	775,614	275,538	3,514,697	20,807,130
Atomic Energy Control Board	62,177		262,277	1,702,189
National Energy Board				609,720
	908,653	275,538	5,278,652	27,437,932
ENVIRONMENT—				
Department—				
Administration Program	65,141		93,817	3,008,534
Environmental Services Program	2,490,893		2,613,410	18,798,192
Parks Program	4,712,522		825,033	3,861,248
	7,268,556		3,532,260	25,667,974
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	4,001,813		5,656,393	28,086,887
Canadian International Development Agency				2,058,140
Canadian Secretariat				91,934
International Joint Commission				86,114
	4,001,813		5,656,393	30,323,075
FINANCE—				
Department—				
Financial and Economic Policies Program	24,903		81,991	10,792,120
Auditor General	15,350		89,732	1,881,137
Canadian International Trade Tribunal				108,021
Office of the Superintendent of Financial Institutions			134,095	362,558
Privatization and Regulatory Affairs			2,605	95,048
	40,253		308,423	13,238,884
FISHERIES AND OCEANS	35,633,207		3,496,195	11,907,484
FORESTRY	915,284		227,744	2,625,150
GOVERNOR GENERAL	107,796		15,048	279,844
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program	43,495		60,733	629,560
Indian and Inuit Affairs Program	502,343		103,893	3,210,138
Northern Affairs Program	89,949		59,300	592,404
	635,787		223,926	4,432,102

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	56,320		2,990		17,647	2,793,447
260,847	52,072				4,985	3,492,847
7,180,125	545,743	540,336	1,387,355	16,288	1,376,061	36,418,887
25,833	232,121			7,082	8,010	2,299,689
	95,065					704,785
7,466,805	981,321	540,336	1,390,345	23,370	1,406,703	45,709,655
1,505	226,284	2,332	3,739	37,030	7,008	3,445,390
13,955,545	1,370,278	2,418,198	436,824	229,031	1,028,882	43,341,253
1,439,054	476,908	1,285,627	301,187	29,494	1,945,985	14,877,058
15,396,104	2,073,470	3,706,157	741,750	295,555	2,981,875	61,663,701
3,545,485	13,344,206		5,218,700	2,718,283	1,599,641	64,171,408
	39,259			1,687,941		3,785,340
	89,361					181,295
	16,178					102,292
3,545,485	13,489,004		5,218,700	4,406,224	1,599,641	68,240,335
	147,380		1,584	76,345	1,350	11,125,673
	243,169				110,805	2,340,193
	94,693				653,609	856,323
	106,278			12,338	14,662	629,931
				3,795	5,679	107,127
	591,520		1,584	92,478	786,105	15,059,247
4,196,677	228,311	494,237	838,608	176,207	2,192,566	59,163,492
985,988	287,615	103,684	64,692	24,838	424,434	5,659,429
	15,751			1,298	46,812	466,549
3,014	205,278	270	10,521	56,062	523	1,009,456
25,770	811,122	2,428	38,167	256,772	40,649	4,991,282
141,240	88,878	1,484	24,391	20,785	264,775	1,283,206
170,024	1,105,278	4,182	73,079	333,619	305,947	7,283,944

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[(1)]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
INDUSTRY, SCIENCE AND TECHNOLOGY—				
Department—				
Industry and Technology Program	91,934		286,555	5,450,707
Regional and Native Economic Development Program	35,054		29,642	1,356,963
Canadian Space Agency	57,280		25,282	526,093
Investment Canada			5,486	241,587
National Research Council of Canada	253,799		707,801	11,657,202
Natural Sciences and Engineering Research Council			12,798	626,038
Science Council of Canada				32,364
Statistics Canada	17,406		23,690	6,363,085
	455,473		1,091,254	26,254,039
JUSTICE—				
Department	24,835			2,586,385
Canadian Human Rights Commission			91,326	384,953
Commissioner for Federal Judicial Affairs				110,351
Federal Court of Canada	20,400		76,699	1,286,870
Law Reform Commission of Canada				103,711
Offices of the Information and Privacy Commissioners of Canada			3,130	109,265
Supreme Court of Canada	28,017		4,294	233,711
Tax Court of Canada				764,559
	73,252		175,449	5,579,805
LABOUR—				
Department			25,787	3,078,025
Canada Labour Relations Board				
Canadian Centre for Occupational Health and Safety			6,940	181,994
			32,727	3,260,019
NATIONAL DEFENCE—				
Department	1,184,771,802	434,648,101	132,207,090	121,321,187
Emergency Preparedness Canada	19,930		188,201	568,833
	1,184,791,732	434,648,101	132,395,291	121,890,020
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	115,968			3,460,991
Health Services and Promotion Program				896,050
Social Services Program				743,701
Medical Services Program	1,365,723			2,973,116
Health Protection Program				4,204,846
Income Security Program				2,405,174
Fitness and Amateur Sport Program	22,326			93,955
Medical Research Council				78,353
	1,504,017			14,856,186

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	853,295		5,857	22,184	30,987	6,741,519
	240,662		1,710	27,581	7,697	1,699,309
65,041	210,472	2,265	5,444	30,261	112,839	1,034,977
	58,526		255	844	6,449	313,147
84,583,307	940,164	567,811	340,229	23,689	536,862	99,610,864
	141,312					780,148
	19,898			2,115		54,377
	55,396				1,236,027	7,695,604
84,648,348	2,519,725	570,076	353,495	106,674	1,930,861	117,929,945
	991,876			119,063		3,722,159
	122,817				15,257	614,353
	65,429			20,925		196,705
	307,275			80	16,746	1,708,070
	75,981			2,790		182,482
	12,649			4,102	2,728	131,874
1,494	503,597			81,533	985	853,631
	316,556			2,632	25,296	1,109,043
1,494	2,396,180			231,125	61,012	8,518,317
			197,697	26,471		3,327,980
	45,502			100,555		146,057
	6,882				5,384	201,200
	52,384		197,697	127,026	5,384	3,675,237
82,756,305	33,070,700	28,214,971	1,044,111	9,289,628	181,797,720	2,209,121,615
	173,009			7,694	244,724	1,202,391
82,756,305	33,243,709	28,214,971	1,044,111	9,297,322	182,042,444	2,210,324,006
4,441	437,691	3,617	14,973		84,692	4,122,373
1,358	163,494				3,070	1,063,972
8,387	91,410					843,498
1,769,516	1,693,188	62,973	376,858		795,992	9,037,366
2,419,863	690,934	13,852	215,447		10,515	7,555,457
4,622	1,922,463		390		8,735	4,341,384
	85,714				7,461	209,456
	13,818				652	92,823
4,208,187	5,098,712	80,442	607,668		911,117	27,266,329

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
NATIONAL REVENUE—				
Customs and Excise	842,489		390,382	23,744,339
Taxation			1,983,488	26,850,940
	842,489		2,373,870	50,595,279
PARLIAMENT—				
The Senate				
House of Commons	71,140		725,124	1,516,302
Library of Parliament	15,671			153,133
	86,811		725,124	1,669,435
PRIVY COUNCIL—				
Department	85,841		474,754	2,338,656
Canadian Intergovernmental Conference Secretariat			20,300	10,720
Chief Electoral Officer				
Commissioner of Official Languages			11,455	237,065
Economic Council of Canada	16,429			189,468
Public Service Staff Relations Board	17,977		4,211	300,175
Security Intelligence Review Committee			6,397	65,775
	120,247		517,117	3,141,859
PUBLIC WORKS—				
Department—				
Services Program	2,311,395		1,367,567	7,658,837
Real Property Program	25,900		29,206	792,831
	2,337,295		1,396,773	8,451,668
SECRETARY OF STATE—				
Department			156,388	6,606,749
Canadian Centre for Management Development			41,439	639,538
Ministry of State (Multiculturalism and Citizenship)			90,185	387,795
Public Service Commission	18,000		146,632	2,005,304
Social Sciences and Humanities Research Council			26,053	631,539
	18,000		460,697	10,270,925
SOLICITOR GENERAL—				
Department(4)	24,416		112,813	1,127,886
Correctional Service	1,216,934		2,756,455	9,733,626
National Parole Board	63,089		19,645	126,627
Royal Canadian Mounted Police	25,671,177		11,972,954	14,209,007
	26,975,616		14,861,867	25,197,146
SUPPLY AND SERVICES	249,449		542,268	17,938,690

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
78,159	4,838,195	9,199	23,451	514,152	221,924	30,662,290
	8,221,995			683,852	417,541	38,157,816
78,159	13,060,190	9,199	23,451	1,198,004	639,465	68,820,106
	160,195			967,047		1,127,242
	622,882		10,166	1,023,550	39,367	4,008,531
	51,208			20,640	64,016	304,668
	834,285		10,166	2,011,237	103,383	5,440,441
1,275	272,946		27,238	26,996	22,555	3,250,261
	3,079					34,099
	5,314			162,955		168,269
	131,534		4,370		15,563	399,987
	56,387			1,398		263,682
	36,122			2,736		361,221
	5,308					77,480
1,275	510,690		31,608	194,085	38,118	4,554,999
967,093	2,808,575	433,390	7,795,788	1,081,416	926,324	25,350,385
	25,733	10,732	1,012	338,044		1,223,458
967,093	2,834,308	444,122	7,796,800	1,419,460	926,324	26,573,843
	759,207			357,906	3,885	7,884,135
	288,383		1,160	2,812	123,291	1,096,623
	161,362			52,072		691,414
	658,136		13,627	1,541	268,318	3,111,558
	53,114					710,706
	1,920,202		14,787	414,331	395,494	13,494,436
	263,386			52,170	8,539	1,589,210
	229,835	3,520,595		320,059	2,095,375	19,872,879
	75,438			15,880		300,679
4,266,180	2,213,513	134,188	90,196	166,887	2,475,382	61,199,484
4,266,180	2,782,172	3,654,783	90,196	554,996	4,579,296	82,962,252
	157,042	999,212		966,974	477,025	21,330,660

Construction and/or acquisition of machinery and equipment—*Concluded*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
TRANSPORT—				
Department	39,719,672		9,843,733	25,961,441
Canadian Aviation Safety Board	99,233		27,314	287,608
Grain Transportation Agency Administrator	18,000		3,945	44,846
National Transportation Agency			19,674	1,175,343
	39,836,905		9,894,666	27,469,238
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program			27,305	3,318,458
Comptroller General			918	495,690
			28,223	3,814,148
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	45,831		112,314	1,596,724
Canadian Pension Commission Program				
Bureau of Pensions Advocates Program				7,402
Veterans Appeal Board Program				50,795
	45,831		112,314	1,654,921
WESTERN ECONOMIC DIVERSIFICATION			25,814	1,072,880
Total	1,314,120,146	434,923,639	188,375,605	493,635,185

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(1) This category includes ships and boats, $1,014,346,321; aircraft, $100,707,589; military road motor vehicles, $80,341,171; non-military road motor vehicles, $114,874,091; and, miscellaneous vehicles, $3,850,974.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling equipment; agricultural machinery and implements; cooking equipment for food; agricultural tractors; etc.

(4) Includes Royal Canadian Mounted Police External Review Committee and Royal Canadian Mounted Police Public Complaints Commission.

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
132,330,497	9,438,245	17,493,526	18,949,983	1,697,795	15,721,287	271,156,179
5,290	103,794	3,705		12,302	376,485	915,731
	6,630			5,723		79,144
8,376	142,950			6,697		1,353,040
132,344,163	9,691,619	17,497,231	18,949,983	1,722,517	16,097,772	273,504,094
	19,791			2,720		3,368,274
	5,263			695	28,660	531,226
	25,054			3,415	28,660	3,899,500
82,987	455,000	5,091	37,193	143,956	265,400	2,744,496
	62,504					62,504
	18,118			25,692		51,212
	19,576					70,371
82,987	555,198	5,091	37,193	169,648	265,400	2,928,583
	239,600		3,481	14,224	24,671	1,380,670
353,339,627	103,682,799	57,206,483	38,413,720	25,506,616	231,070,323	3,240,274,143

SECTION 7

1989-90
PUBLIC ACCOUNTS

Transfer Payments

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Transfer Payments

A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received, and which is made for the purpose of furthering program objectives. This section presents, for each program, the total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $100,000 or over. A summary of total current year's expenditure (standard object 10) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

AGRICULTURE $1,491,394,772

Department $1,474,664,773

MANAGEMENT AND ADMINISTRATION PROGRAM $7,000

Grants to individuals in recognition of their activities in the national dissemination of federal agricultural information $2,000

Contribution to Canada Safety Council in support of National Farm Safety Week $5,000

AGRI-FOOD PROGRAM $679,685,577

Agricultural research in universities and other scientific organizations in Canada $977,740

	$
• Dept of Natural Sciences Ottawa Ont	415,450
• University of Guelph Guelph Ont	110,000

Grant to the Organization for Economic Cooperation and Development (OECD) $25,000

Grants to Canadian Farm Women's Organizations $147,075

Grants under the Canadian Rural Transition Plan $3,561,368

• Employment and Immigration Canada Ottawa Ont	3,561,368

Grants under the Farm Debt Review Boards $85,993

Grants to organizations whose activities support soil and water conservation and development $36,500

Grants to agricultural fairs in the Province of Quebec $440,000

• Societe d'Agriculture du district d'Arthabasca St-Bruno Lac St-Jean Que	185,000

Grants to the red meat sector in the Atlantic region $2,309,813

Contributions in support of organizations associated with agricultural research and development $843,811

• Commonwealth Agricultural Bureau Wallingford England	753,310

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act and Regulations $1,497,048

• Horseshoe Creek Farms Ltd Weyburn Sask	104,708
• Brent Martin Parkside Sask	159,911
• Kenneth A Stewart Maple Ridge BC	471,657

Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection $122,309

• Provincial Treasurer Toronto Ont	116,839

Participatory Funding to Caucuses of the Pesticides Registration Review $215,597

Contribution toward the design and construction of a veterinary college in PEI as per an agreement with Atlantic Provinces $17,850

Contributions in support of organizations promoting the objectives associated with plant and animal health $219,890

Payments for the benefit of producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimun provision of the Agricultural Stabilization Act $280,119,224

Contributions to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage by migratory waterfowl $3,796,596

	$
• Province of Alberta	1,811,837
• Province of Manitoba	123,279
• Province of Saskatchewan	1,861,480

Contribution in respect of the commodity-based loans program $12,912,510

• Farm Credit Corporation Ottawa Ont	3,016,208

Contribution in respect of the farm debt review process $38,827,004

Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act $130,247,610

Contributions to the provinces under the Crop Insurance Act $51,220,120

Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act $4,509,731

Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act $6,015,923

Payments to cooperative associations, processors or selling agencies under the Agricultural Products Cooperative Marketing Act $4,752,161

Contribution to the World Food Day Association of Canada $60,000

Contributions under the southwestern Ontario soil and water quality enhancement program $150,000

• University of Guelph Guelph Ont	150,000

Contributions related to developmental opportunities undertaken in respect of economic and socio-economic development in the agri-food sector:
Initiatives undertaken in special areas $98,391

Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec $24,661,866

• Campus haute technologie agro-alimentaire de St-Hyacinthe St-Hyacinthe Que	679,295
• Cooperative Federee du Quebec Montreal Que	106,607
• Deerwood Soil and Water Conservation Management Association Miami Man	118,000
• Federation des producteurs maraichers du Quebec (Projet Norton Creek) Longueuil Que	1,402,900
• Intergovernmental Affairs Province of Newfoundland & Labrador St John's Nfld	1,345,029
• Laiterie Chalifoux Sorel Que	127,925
• Ministre des finances (Entente Canada Quebec) Quebec Que	1,020,000
• Nova Scotia Dept of Agriculture & Marketing Truro NS	1,442,724
• Pembina Valley Developments Altona Man	313,074
• Prince Edward Island Dept of Agriculture Charlottetown PEI	365,060

AGRICULTURE—*Continued*

	$
• Province of British Columbia Victoria BC	4,992,911
• Regional Development Corporation Fredericton NB	905,013
• Saskatchewan Water Corporation Moose Jaw Sask	5,000,000
• Saskatchewan Water Corporation Moose Jaw Sask	1,000,000
• Swine Breeding Stock Sales Society of Nova Scotia Truro NS	116,298
• Universite McGill Montreal Que	104,500
• University of Manitoba Winnipeg Man	689,865
• Western Fertilizer and Chemical Dealers Assoc Brandon Man	112,443
Contributions to Production Development Assistance Initiatives $9,589,147	
• ADLIC Moncton NB	379,026
• Alberta Dairy Herd Improvement Services Edmonton Alta	258,263
• BC Dairy Herd Improvement Services Clearbrook BC	382,088
• Canadian Western Agribition Assoc Regina Sask	101,000
• La Societe de Gestion de la Station Que	127,950
• Leduc ROP Test Station Leduc Alta	114,125
• Manitoba Milk Recording Corp Winnipeg Man	146,044
• Ontario Dairy Herd Improvement Co Toronto Ont	2,025,776
• Ontario Swine Breeder's Association New Hamburg Ont	165,426
• PATLQ Inc Ste-Anne-de-Bellevue Que	1,363,687
• Royal Agricultural Winter Fair Toronto Ont	100,185
• Saskatchewan Dairy Herd Improvement Corp Regina Sask	141,191
Contributions to Canadian Agricultural Market Development Initiatives in accordance with terms and conditions $1,968,593	
• Ethier et Freres (1981) Ltd Mirabel Que	207,500
• Federation des Producteurs Longueuil Que	111,701
• Ontario Fruit and Vegetable Toronto Ont	160,431
• Potatoes Canada Fredericton NB	164,980
Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River of British Columbia for the development of dependable water supplies $16,003,293	
• BPD Water Society Bell Plaine Sask	131,405
• County of Warner No 5 Warner Alta	459,123
• Improvement District No 17 Central High Prairie Alta	150,648
• Mine Road Water Co-op Ltd Champion Alta	122,782
• Municipal District of Cypress No 1 Dunmore Alta	157,390
• Rural Municipality of MacDonald No 146 Sanford Man	599,994
• Rural Municipality of Rhineland No 164 Altona Man	131,160
• The Henry Kroeger Regional Water Services Commission Oyen Alta	334,901
• The Village of Botha Botha Alta	159,968
Contributions to provide emergency assistance to farmers, ranchers, rural municipalities and small rural communities in securing water supplies $159,092	
Contributions under the Canadian Rural Transition Plan $2,848,600	
• Employment and Immigration Canada Ottawa Ont	2,400,000
Contributions under the Atlantic Livestock Feed Initiative $7,385,375	
• Intergovernmental Affairs Province of Newfoundland and Labrador St John's Nfld	475,004
• Nova Scotia Dept of Agriculture & Marketing Truro NS	1,810,543
• Prince Edward Island Dept of Agriculture Charlottetown PEI	2,896,321
• Regional Development Corporation Fredericton NB	2,203,507
Contributions under the Cooperation Agreement on Agriculture $763,207	
Contributions under the Tobacco Transition Adjustment Initiatives to assist in the orderly rationalization and diversification of the tobacco producing industry $12,722,775	
• Prince Edward Island Dept of Agriculture Charlottetown PEI	1,500,000
Contributions under Ontario Flue Cured Tobacco Growers Exit Compensation Program $31,835	
Contributions under Ontario Burley Tobacco Transition Adjustement Initiatives $159,315	
Contributions under the Alternate Enterprise Initiatives for the development of new crops and production technologies, marketing and processing opportunities which would benefit the tobacco growing regions $577,455	
• Eastern Ontario Vegetable Trenton Ont	195,685
• MCM Vegetable Processors Ltd Fort Hope Ont	100,000
Contributions under the national soil conservation program $3,608,257	
• Federation des producteurs maraichers du Quebec (Projet Norton Creek) Longueuil Que	661,432
• Ministre des Finances Quebec Que	427,662
• University of Saskatchewan Saskatoon Sask	322,382
Contributions to livestock producers, in the drought-affected areas of Western Canada $29,218,300	
• Treasurer of Ontario Farm Assistance Programs Branch Toronto Ont	100,100
Contributions to provide for the orderly reduction and maintenance of a rationalized grape and wine industry through a federal-provincial adjustment program $26,759,733	
• Province of British Columbia Victoria BC	6,359,733
Contributions under the Special Atlantic Livestock Initiative $19,470	
GRAINS AND OILSEEDS PROGRAM $794,972,196	
Assistance to producers with respect to crop losses due to drought conditions in 1988 $737,765,128	
• Acadia Hutterian Brethren Oyen Alta	126,899
• Adriannsen N Wellwood Man	194,829
• Baildon Hutterian Brethren Inc Moose Jaw Sask	106,055
• Bailey D/A Carberry Man	134,930
• Beechy Hutterian Brethren Beechy Sask	104,517
• Bid Bend Colony Cardston Alta	161,508
• Bloomfield Colony Farms Ltd Westbourne Man	103,311
• Bluekens L/A Lethbridge Alta	161,008
• Bolle H Otterville Ont	124,545
• Brenn B Farms Ltd Waterdown Ont	109,808
• Clearspring Hutterian Brethren Kenaston Sask	131,868
• Crystal Spring Colony Magrath Alta	101,942
• Cuddy Farms Ltd Strathroy Ont	220,794
• DM Bryan Farms Ltd Central Butte Sask	114,898
• Downie Lake Colony Maple Creek Sask	113,050
• Ewelme Colony Fort Macleod Alta	132,297
• Exeter Produce & Storage Co Limited Exeter Ont	408,212
• Felger Farming Co Ltd Lethbridge Alta	108,001
• Fraser Farms Raymond Alta	129,982
• Froese Enterprises Inc Winkler Man	184,777
• Froese G Winkler Man	107,245
• Froese PH Winkler Man	119,567
• Gasko Farms Ltd Newmarket Ont	112,758
• Glidden Hutterian Brethren Glidden Sask	101,017
• Golden Prairie Farms Ltd Wrentham Alta	133,773
• Gowryluk M J & Sons Ltd Holland Man	111,739
• Haskett Growers Ltd Winkler Man	120,774
• Haven Hutterian Brethren Fox Valley Sask	114,288
• Hespler Enterprises Ltd Winkler Man	126,227
• Hofer G Cardston Alta	113,917
• Huron Colony Brownlee Sask	138,127
• Hutterian Bretherian Belle Plaine Colony Belle Plaine Sask	123,567
• Hutterian Brethren Church of Elkwater Irvine Alta	108,922
• Hutterian Brethren Church of High River Alta	102,094
• Hutterian Brethren Church of Riverside Fort Macleod Alta	105,177
• Hutterian Brethren Church of Spring Creek Walsh Alta	183,056
• Hutterian Brethren Church of West Raley Cardston Alta	131,508
• Hutterian Brethren Church of Wilson Lethbridge Alta	136,012
• Hutterian Brethren Abbey Abbey Sask	112,309
• Hutterian Brethren Church of Eagle Creek Ltd Asquith Sask	139,441

AGRICULTURE—*Continued*

	$
• Hutterian Brethren Church of Hillcrest Dundum Sask	157,400
• Hutterian Brethren Church of Sunnydale Sonningdale Sask	100,427
• Hutterian Brethren Church Swift Current Sask	100,432
• Hutterian Brethren of Arm River Colony Ltd Lumsden Sask	138,693
• Hutterian Brethren of Dinsmore Dinsmore Sask	133,613
• Hutterville Colony Magrath Alta	129,937
• Itzke River Farm Ltd Marquette Man	171,891
• Kerr Farms Limited Chatham Ont	143,453
• Kroeker Farms Ltd Winkler Man	539,048
• Kuhl Farms Ltd Winkler Man	131,952
• Kyle Hutterian Brethren Kyle Sask	133,122
• Marsh GE Macleod Alta	107,662
• Matador Farming Pool Ltd Kyle Sask	163,428
• McCain Foods Portage la Prairie Man	148,561
• McCallum LW Woodstock Ont	160,080
• Miami Hutterian Brethren New Dayton Alta	121,205
• Milford Hutterian Brethren Raymond Alta	191,200
• Mosiewich J Lasalle Man	141,965
• Nabisco Brands Company Ltd Exeter Ont	694,004
• New Elspring Hutterian Brethren Magrath Alta	133,427
• New Rockport Hutterian Brethren New Dayton Alta	132,662
• OK Colony Raymond Alta	196,252
• Old Elm Hutterian Brethren Magrath Alta	156,553
• Ontario Potato Dist Alliston Inc H Farms Elmvale Ont	132,681
• Parkland Colony Nanton Alta	151,229
• Pillsbury Canada Ltd Tecumseh Ont	258,732
• Ray Thoring Farms Ltd Frontier Sask	134,802
• RB Farms Inc Sovereign Sask	100,488
• Riverbend Colony Farms Ltd Carberry Man	179,262
• R & L Acres Ltd Sperling Man	101,785
• Rockport Hutterian Brethren Magrath Alta	170,152
• Rol-Land Farms Ltd Blenheim Ont	104,395
• Roseglen Hutterian Brethren Hilda Alta	110,276
• Rostown Hutterian Brethren Rosetown Sask	112,999
• Schmidt R Lethbridge Alta	138,523
• Shabatura P Waterford Ont	106,743
• Skipworth B/L Cardston Alta	117,269
• Smiley Hutterian Brethren Smiley Sask	127,229
• Smith JK/BJ Carman Man	121,447
• Southern Manitoba Potato Co Ltd Winkler Man	258,521
• Spring Valley Colony Ltd Brandon Man	109,082
• Spruce Wood Colony Brookdale Man	136,903
• Starlite Colony Farms Ltd Starbuck Man	100,116
• Strankman Farms Ltd Loverna Sask	158,003
• Streef Produce Ltd Princeton Ont	155,944
• Suncrest Colony Ltd Winnipeg Man	184,795
• Sunrise Hutterian Brethren Etzikom Alta	125,171
• Tahgahoning Enterprise Wallaceburg Ont	251,007
• Ully Bros Farms Ltd Foremost Alta	102,166
• Vanderstelt W Brantford Ont	130,270
• Western Farms Div of 313023 Alberta Ltd Lethbridge Alta	256,544
• Wiebe JP & Sons Ltd Macgregor Man	157,553
• Will Farms Ltd Hussar Alta	109,453
• Willow Park Colony Tessier Sask	146,013
• Wipf P Lakeside Colony Cranford Alta	131,435
• WJ Smith Gardens Ltd King City Ont	134,407
• Wolf Creek Hutterian Brethren Stirling Alta	206,487

Grants to grain, oilseed, special crop, and honey producers under the Special Canadian Grains Program, 1987 Crop $164,189

Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products $400,000

Grants to compensate wheat producers for reduced domestic sales revenue from the 1988-89 crop year $21,145,893

	$
• The Canadian Wheat Board Winnipeg Man	15,740,926
• Federation des Producteurs de Cultures Commerciales du Quebec Longueuil Que	949,010
• Ontario Wheat Producers Chatham Ont	4,160,491

Membership fee in the International Association for Cereal Chemistry $5,562

Contribution to the POS pilot plant Corporation $2,000,000

Contribution to the Canada Grains Council $180,000

Contribution under the Canadian Crop Drought Assistance Program—Quebec $8,135,310

Payments in connection with the Prairie Grain Advance Payments Act $22,171,709

Contribution under the Special Crop Disaster Assistance Program $418,242

	$
• Provincial Treasurer of Manitoba Winnipeg Man	418,242

Contributions under the Special Canadian Grains Program—1986 Crop $3,820

Contribution to the Canadian International Grains Institute Winnipeg Man $1,972,612

Contribution to fees for membership in the International Wheat Council $303,496

Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export $306,235

	$
• Ogilvie Mills Ltd Medicine Hat Alta	159,334
• Maple Leaf Mills Ltd Calgary Alta	102,457

Canadian Livestock Feed Board $16,729,999

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council $16,729,999

	$
• JN Brochu Inc St-Isidore Que	102,274
• Buckerfield's Limited Vancouver BC	865,778
• Burgess Feeds Limited Agassiz BC	134,883
• Canada Packers Limited Edmonton Alta	6,699
Montreal Que	30,662
Port Williams NS	558,426
Summerside PEI	243,190
Sussex NB	579,418
St Mary's Ont	17,010
Truro NS	419,538
• Chaine Coopérative du Saguenay St-Bruno Que	107,578
• Clarence (Kloosterhof) Farm Services Truro NS	292,347
• Clearbrook Grain & Milling Company Limited Clearbrook BC	129,754
• Co-op Atlantic Moncton NB	1,325,599
• Cooperative Federee de Quebec Montreal Que	772,604
• East Chilliwack Agricultural Cooperative Chilliwack BC	922,671
• Ewos & M & H Feeds Surrey BC	190,874
• WA Fleming Limited Truro NS	239,513
• Mic Mac Feeds New Minas NS	115,706
• Moulees Atlantic Feeds Ltd Clair NB	205,378
• Moulin Agricole Kenogami Kenogami Que	111,549
• Otter Farm & Home Coop Aldergrove BC	415,549
• Phillips Feed Service Ltd Charlottetown PEI	113,265
• Prince Edward Island Elevator Corp Kensington PEI	244,277
• Ralston Purina of Canada Limited Drummondville Que	22,146
Montreal Que	24,724
St-Romuald Que	66,604
• Ritchie Smith Feeds Inc Abbotsford BC	705,516
• Robin Hood Multifood Inc Willowdale Ont	15,444
Masterfeeds Division Cavan Ont	13,186
Masterfeeds Division Edmonton Alta	9,403
Masterfeeds Division Guelph Ont	7,443
Masterfeeds Division Hampton NB	43,428
Masterfeeds Division Kensington PEI	44,595
Supersweet Division Willowdale Ont	1,963,792
• Scotia Farm Services Ltd Kentville NS	215,398

AGRICULTURE—*Concluded*

	$
• Sure Crop Feeds Limited Grindrod BC	156,016
• Top Shelf Feeds Inc Duncan BC	512,592
• United Feeds Armstrong BC	66,584
Edmonton Alta	22,811
Lethbridge Alta	2,597
Midnapore Alta	360
• Valley Feeds Ltd Burtt's Corner NB	235,442
• Wall & Redekop Feeds Limited Abbotsford BC	157,400

ATLANTIC CANADA OPPORTUNITIES AGENCY $278,501,303

Department $278,501,303

Grants to non-profit organizations to promote economic cooperation and development $9,982,452

	$
• Capital Region Development Commission Fredericton NB	121,114
• Chaleur Regional Development Commission Bathurst NB	149,675
• Charlottetown Area Development Corp Charlottetown PEI	302,500
• Conseil Economique du NB Inc Moncton NB	124,300
• Economic Expansion Commission of the Peninsula Tracadie NB	149,100
• Fundy Trail Development Authority Inc Saint John NB	5,000,000
• Grand Falls Regional Development Commission Grand Falls NB	127,000
• Greater Moncton Economic Development Authority Moncton NB	140,500
• Kent Industrial Commission Inc Buctouche NB	150,000
• La Commission Industrielle du Nord-Ouest Edmunston NB	150,000
• Miramichi Region Development Corporation Newcastle NB	150,000
• NB Research and Productivity Council Fredericton NB	890,000
• Restigouche Industrial Commission Campbellton NB	150,000
• Saint John Fundy Region Development Commission Inc Saint John NB	140,000
• South East Economic Commission Inc Shediac NB	147,500
• The Northside Community Futures Comm Sydney Mines NS	190,000
• University of New Brunswick Fredericton NB	271,000

Grant to Pictou County Economic Development Fund to promote economic development $3,337,697

	$
• Pictou County Economic Development Fund New Glasgow NS	3,337,697

Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities $258,272,398

	$
• A L Stuckless & Sons Limited Glenwood Nfld	335,737
• A & N Enterprises Limited Centreville Nfld	103,935
• Abco Industries Limited Luneburg NS	140,974
• Abitibi-Price Inc Grand Falls Nfld	333,339
• Acadian Seaplants Ltd Dartmouth NS	215,034
• Acadie-Presse Ltee Caraquet NB	441,987
• Action Fiberglass & Manufacturing Ltd Moncton NB	146,574
• Air Atlantic Ltd St John's Nfld	262,337
• Allsco Building Supplies Ltd Moncton NB	275,454
• Aiyward's (Marystown) Limited St Lawrence Nfld	143,184
• Amalgamated Dairies Limited Summerside PEI	234,248
• AMEC Corporation Halifax NS	100,000
• American Seamless Tube Inc Debert NS	158,724
• Ampal Pallets Inc Calgary Alta	4,023,317
• Antigonish Golf And Country Club Antigonish NS	110,183
• Apex Machine Works Ltd Moncton NB	115,717
• Argentina Freezers & Terminals Limited St John's Nfld	970,705
• Arichat Motel Limited Arichat NS	440,758
• Arisaig Fisheries Limited Antigonish County NS	111,092
• Arm of Gold Enterprises St Peter's NS	165,366
• Arrow Metal Products Ltd Moncton NB	103,782
• Artic Systems Limited St John's Nfld	141,424
• Atlantic Arch-Rib Company Limited Stewiacke NS	464,283
• Atlantic Canada Plus Association St John's Nfld	1,439,396
• Atlantic Compressed Air Ltd Halifax NS	106,727
• Atlantic Defence Industries Limited Bridgetown NS	338,634
• Atlantic Entrepreneurial Institute St John's Nfld	655,571
• Atlantic Fabricators & Erectors Limited Mount Pearl Nfld	196,833
• Atlantic Hardchrome Limited Dartmouth NS	116,898
• Atlantic Industries Limited Dorchester NB	142,253
• Atlantic Plastics Limited Mount Pearl Nfld	117,255
• Atlantic Provinces Chamber of Commerce Moncton NB	104,503
• Baie Verte Mines Reprocessing Inc Toronto Ont	2,085,508
• Bay Trap & Supplies Ltd Baie Ste-Anne NB	111,060
• Bayside Holdings Ltd St John's Nfld	108,000
• Beaver Truss Company Limited Mount Pearl Nfld	177,552
• Belleisle Foods Ltd Belleisle Creek Kings Co NB	149,688
• Beothuk Data Systems Ltd St John's Nfld	275,502
• Bercon Atlantic Ltd Saint John NB	138,157
• Berger Mix Inc St-Modeste Que	130,553
• Best Western Linkletter Inn Summerside PEI	542,196
• Blanchard Ready Mix Ltd Allardville NB	128,658
• Bowater Mersey Paper Company Limited Liverpool NS	4,036,281
• Brookfield Golf & Country Club Limited Brookfield NS	110,250
• Brookville Warehouse Limited Saint John NB	313,052
• Brunswick Data Inc Saint John NB	397,036
• Burin Readymix Limited Marystown Nfld	105,000
• C B Mold Company (A Partnership) Rexdale Ont	2,543,269
• C D Developments Ltd Belle River PEI	145,369
• C H M Manufacturing Limited Annapolis Royal NS	375,945
• C & D Demerchant Ltd Woodstock NB	153,908
• C & S Marine Products Ltd Triton Nfld	161,101
• Calvert Fish Industries Ltd Calvert Nfld	108,231
• Cameron Publications Limited New Glasgow NS	201,992
• Canada Bay Lumber Company Limited Roddickton Nfld	416,000
• Canada Packers Inc Shur Gain Division Truro NS	1,162,791
• Canada Packers Inc (Research Centre) Toronto Ont	280,417
• Canadian Association of Fish Exporters Ottawa Ont	135,678
• Canadian Centre for Int'l Fish Training St John's Nfld	141,955
• Canadian Learning Materials Centre Halifax NS	117,659
• Canadian Pacific Hotels & Resorts Charlottetown PEI	113,941
• Canadian Seabed Research Ltd Halifax NS	104,306
• Cape Breton Chemical Limited Partnership Toronto Ont	2,296,532
• Cape Breton Holdings (1984) Limited Sydney NS	331,156
• Cape Breton Hydraulics Limited Sydney NS	226,350
• Cape Breton Plastics Limited Sydney NS	923,740
• Castle Management Limited Mount Pearl Nfld	112,500
• Cavendish Farms Summerside PEI	842,059
• Cellpack Aerospace Limited Lunenburg NS	544,392
• Central Automotive Industrial Limited St John's Nfld	122,656
• Centre de Conversion d'Energie Moncton NB	100,000
• Centre de Recherche sur les Aliments Moncton NB	230,000
• Centreville Grain Ltd Florenceville NB	146,809
• Champlain Expositions Inc Toronto Ont	7,039,258
• Champlain Institute Amherst NS	119,867
• Chapman Bros Construction Ltd Souris PEI	898,407
• Chetitcamp Fish Co-Operative Limited Chetitcamp NS	229,776
• Chetitcamp Island Resort Dominion NS	136,234
• City of Bathurst Bathurst NB	200,000
• City of Sydney Sydney NS	1,274,418
• Coleray Forwarding Limited Mount Pearl Nfld	101,193
• Comeau's Sea Foods Limited Saulnierville NS	588,325
• Connors Bros Limited Blacks Harbour NB	803,107
• Continental Marble Industries Ltd Paradise Nfld	172,105
• Cormier Louis J Charlottetown PEI	300,824
• Craigs Machine Shop Ltd Hartland NB	109,816
• Credit Union Council of NFLD & Labrador St John's Nfld	144,871
• Crimson Tide Fisheries Limited Bonavista Bay Nfld	157,609
• Crossley Carpet Mills Limited Truro NS	591,870
• Crown Fibre Tube Incorporated Kentville NS	173,864
• Culinary Enterprises Limited Wolfville NS	120,630
• Cumberland Development Authority Amherst NS	251,015
• Cumberland Publishing Ltd Amherst NS	244,381
• D & K Mitton Holdings Limited Pictou NS	178,805
• D & L Pellerin Enterprise Ltd Shediac NB	136,628
• Dairytown Products Ltd Sussex NB	147,625
• Dalhousie University Halifax NS	191,088
• Datacor Atlantic Inc Moncton NB	1,363,498
• Deer Island Salmon Ltd Deer Island NB	107,479
• Denison-Potacan Potash Company Sussex NB	306,250
• Department of Industry Charlottetown PEI	651,418
• Dept Industry Science & Technology St John's Nfld	164,888
• Diagnostic Chemicals Ltd Charlottetown PEI	126,969

ATLANTIC CANADA OPPORTUNITIES AGENCY—*Continued*

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• Digby Aircraft Storage Limited Digby NS	161,258
• Dominion Paperboard Products Limited Centreville NS	212,396
• Dulex Electronic Inc St Laurent Que	113,262
• Dumont Vins & Spiritueux Inc Rougemont Que	233,861
• Duplicity Inc St John's Nfld	102,100
• Dyno-Vac Manufacturing (1980) Ltd Red Deer Alta	401,490
• E M Technologies Inc Fredericton NB	296,141
• E W Harvey Limited St John's Nfld	216,562
• Earle Proteins Limited Carbonear Nfld	104,561
• East Coast Repair Limited Mount Pearl Nfld	485,072
• Eastern Veneer Ltd Fredericton NB	223,330
• EJE Trans-Lite Inc Kirkland Que	124,905
• Elektro Atlantic Inc Moncton NB	247,696
• Ellis Warren O'leary PEI	150,490
• Ensilage Eastern Silage Ltd Shippegan NB	136,352
• Environment and Resources MGT Assoc Grand Falls Nfld	435,128
• Environmental Industrial Services Inc Charlottetown PEI	8,000,000
• EPA Limited Windsor Ont	641,201
• F T C Enterprises Ltd Charlottetown PEI	1,629,031
• F & M Steel Products Limited Sydney NS	143,221
• Fahey Building Limited Goose Bay Labrador	110,261
• Falcon Wood Products Limited St John's Nfld	347,685
• Feeney Brian J Toronto Ont	376,456
• Fish Aid Development Agency St John's Nfld	135,788
• Fisheries Assoc of NFLD & Labrador Ltd St John's Nfld	472,583
• Fisheries Resource Development Limited Halifax NS	184,557
• Florenceville Grain Center Fredericton NB	157,975
• Focal Technologies Incorporated Dartmouth NS	117,078
• Funspot Cabins Resort Limited Glovertown Nfld	378,797
• G Pelley Limited Springdale Nfld	121,824
• Ganong Bros Limited St Stephen NB	1,743,738
• Garland's Systems Ltd Portugal Cove Nfld	114,193
• Gary L MacDonald & Son Ltd Nashwaak Bridge NB	127,506
• Gasco Manufacturing Limited Brampton Ont	1,099,905
• GEO Resources Inc St John's Nfld	214,663
• Gillis Donald Glace Bay NS	135,000
• Glassville Logging Co Ltd Juniper NB	227,032
• Glenora Distillers Limited Halifax NS	363,968
• Global Printing & Binding Inc Fredericton NB	251,885
• Goudtap Holdings Limited Saint John NB	127,066
• Governor's Park Incorporated Limited St John's Nfld	1,227,132
• Gros Morne Cabins Limited Rocky Harbour Nfld	120,263
• Guildcraft (1978) Limited Sydney Mines NS	167,595
• Gulf Island Peat Moss Co Inc Portage PEI	140,005
• Gulfside Enterprises Limited Port Aux Basques Nfld	322,990
• H Franklin Irving St Stephen NB	120,138
• Hinspergers Poly Industries Ltd Mississauga Ont	125,147
• Hodgson McKay W Country Harbour NS	148,891
• Hotel Gander Limited Gander Nfld	437,053
• House A M St John's Nfld	1,543,917
• Hub Meat Packers Ltd Moncton NB	609,777
• Humber Memorials Limited Corner Brook Nfld	113,465
• Humpty Dumpty Foods Ltd Hartland NB	266,270
• Hunter Warehousing & Storage Ltd Kensington PEI	183,322
• Huntsman Marine Science Centre St Andrews NB	809,337
• Ideal Drilling (NS) Limited Moncton NB	286,189
• Innu Development Corporation Northwest River Labrador Nfld	127,701
• Interprint Systems Limited St John's Nfld	111,747
• Inverary Limited Baddeck NS	318,243
• Irving Pulp and Paper Limited Saint John NB	4,226,785
• J D Irving Limited Saint John NB	540,340
• Joint Town & Community Council Burin Peninsula Grand Bank Nfld	134,036
• Juniper Lumber Co Ltd Juniper NB	979,273
• Juniper Recycling Ltd Moncton NB	182,619
• Kayland Limited Pictou NS	104,570
• Keddy Motor Inns Ltd Halifax NS	743,712
• Kent Homes Limited Bouctouche NB	169,008
• Kero Chipping Ltd Arthurette NB	217,570
• Kit To Kitchen 2000 (1988) Inc Saint-Jacques NB	672,019
• La Cie de Tourbe Fafard Ltee Shippegan NB	833,282
• La Scierie Cormier Inc Petit Rocher NB	216,349
• Landry & Landry (1984) Ltd Robichaud NB	178,841
• Lantic Sugar Limited Saint John NB	1,473,632
• Laurentide Chemicals Atlantic Ltd Richibucto NB	211,877
• Laurie's Motel Limited Chetitcamp NS	134,325
• Le Manoir Adelaide Manor Inc Dalhousie NB	1,238,289
• Ledwidge Lumber Company Limited Enfield NS	146,044
• Lester Inks & Coatings (Atlantic) Limited Armdale NS	177,354
• Little Harbour Deep Lodge Limited Springdale Nfld	104,962
• Lloyd MacDonald & Son Ltd Nashwaak Bridge NB	151,885
• Lock-Wood Ltd Scoudouc NB	276,729
• LSI Logic Corporation Sydney NS	4,500,000
• Lunenburg Economic Development Commission Lunenburg NS	119,346
• L'Association Coop des Pecheurs de l'Ile Lameque NB	163,417
• L'Association Coop du Village des Pionniers Mont Carmel PEI	233,894
• L'Auberge Le Pionnier Ltee Paquetville NB	198,847
• M A Parsons Limited St John's Nfld	156,864
• M & M Manufacturing Limited Partnership Dartmouth NS	363,006
• MacCormack Builders and Apartments Ltd Summerside PEI	496,171
• MacVarish C&S Montague PEI	116,484
• Malpec Peat Moss Ltd Rexton NB	137,938
• Maple Leaf Homes Inc Fredericton NB	125,188
• Marine Adven Assoc of NFLD & Labrador St John's Nfld	115,534
• Maritime Battery Ltd Bathurst NB	621,891
• Maritime Paper Products Limited Dartmouth NS	1,419,692
• Markland By The Sea Dingwall NS	399,684
• Marystown Shipyard Ltd Marystown Nfld	394,415
• McMillan Press Ltd Saint John NB	209,615
• Memorial University of Newfoundland St John's Nfld	1,407,986
• Metal Fab Limited St John's Nfld	442,904
• Micronav Limited Sydney NS	747,099
• Modern Marine Industries Limited St John's Nfld	180,362
• Mokami Project Group Goose Bay Labrador Nfld	216,684
• Moncton Northeast Construction Assoc Moncton NB	148,171
• Montague Cold Storage Inc Montague PEI	123,690
• Moore-Clark Co (Canada) Inc Vancouver BC	1,152,000
• Motel Gisele Limited NS	403,766
• Mount Saint Vincent University Halifax NS	387,256
• Municipal Ready-Mix Limited Sydney NS	100,000
• NB Research and Productivity Council Fredericton NB	3,662,704
• N R Kenney Logging Limited New Glasgow NS	133,650
• Nadeau & Nadeau (1984) Limited St Francois-de-Madawaska NB	207,527
• National Petroleum & Marine Cons Ltd St John's Nfld	116,821
• National Sea Products Limited Halifax NS	723,958
• National Sea Products Ltd St John's Nfld	181,929
• Neptune Leather Canada Limited Clam Point NS	248,452
• New Lab Aqua Foods Inc St John's Nfld	129,473
• New York Boiler Company Ltd Sussex NB	109,978
• Newfoundland Exchequer Account Dept of Public Works and Services St John's Nfld	2,792,774
• Newfoundland Fisheries Technology Group St John's Nfld	303,346
• Newfoundland Labrador Air transport Ltd Corner Brook Nfld	153,239
• Newfoundland Multi Foods Limited St John's Nfld	245,099
• Newfoundland Resources & Mining Co Ltd Oakville Ont	2,415,580
• Nfld & Lab Inst of Fish & Marine Technology St John's Nfld	605,320
• Nfld & Labrador Development Corp Ltd St John's Nfld	667,267
• Nordco Limited St John's Nfld	249,599
• Nordsea Fishing Gear Limited Dartmouth NS	149,879
• Northern Radar Systems Ltd St John's Nfld	993,025
• Northside Industrial Commission Sydney NS	1,449,815
• Northumberland CO-Operative Ltd Newcastle NB	165,095
• Nova Aqua Salmon Limited Partnership Glace Bay NS	1,085,361
• Nova Aqua Sea Limited Glace Bay NS	105,302
• Nova Doors and Windows Inc Dartmouth NS	116,376
• Nova Leather Limited New Glasgow NS	154,990
• Nova Scotia Research Foundation Corp Dartmouth NS	1,376,222
• NSC Diesel Power Incorporated Dartmouth NS	2,233,364
• Nu-Way Kitchens Limited Paradise Nfld	208,607
• Oceanroutes Canada Inc Dartmouth NS	130,909
• Oceans Limited St John's Nfld	118,053

ATLANTIC CANADA OPPORTUNITIES AGENCY—*Concluded*

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• Oceans Limited St John's Nfld	102,555
• Owen Innes Lithographic Plate Services Ltd Halifax NS	100,118
• Oxford Frozen Foods Limited Oxford NS	1,181,419
• Pappas George Oshawa Ont	2,351,250
• Parker Mountain Aggregates Limited Deep Brook NS	144,124
• Parkway Enterprises Limited Glovertown Nfld	216,844
• Pasedena Economic Development Committee Pasedena Nfld	541,744
• Paul Hashem Scrap Yard Limited Sydney NS	127,756
• Pecheries F N Fisheries Ltd Shippegan NB	105,666
• Peltoma Forest Products Ltd Tracy NB	266,485
• Perfection Foods Limited Charlottetown PEI	846,755
• Pioneer Fisheries Ltd Tignish PEI	815,373
• Plastics Maritime Limited Armdale NS	322,223
• Port Aux Basques Motel Development Corp St John's Nfld	1,490,624
• Power Software Limited St John's Nfld	436,930
• Premium Automotive Tanks Incorporated Port Hawkesbury NS	711,182
• Presswood Pallet Partnership Toronto Ont	3,783,022
• Project Entrepreneur Project (PEP) Sackville NB	213,609
• Prov Advisory Council on the Status of Women St John's Nfld	103,528
• Province of Prince Edward Island Charlottetown PEI	3,119,817
• Quality Containers Limited Truro NS	195,651
• Quality Inn Garden of The Gulf Summerside PEI	425,300
• Quidi Vidi/Rennies River Dev Foundation St John's Nfld	1,260,000
• R I N Hospitality Investments Limited Waverly NS	253,515
• Raoul Couturier Lumber Ltee Baker Brook NB	102,873
• Raycan International Inc Mississauga Ont	358,575
• Rayco Wood Products Ltd Ste Marie de Kent NB	160,701
• Recyclage Nord-Ouest St Basile NB	326,697
• Red Bay Community Council Red Bay Labrador Nfld	156,062
• Regional Development Corporation Fredericton NB	12,349,102
• Reid Atlantic Inc Toronto Ont	226,191
• Richmond Co Port Hawkesbury Joint Venture Port Hawkesbury NS	485,867
• Ringuette Industries Ltee Ste Anne de Madawaska NB	109,429
• Robinson-Blackmore Printing & Publishing St John's Nfld	434,333
• Ropak Can-Am Ltd Springhill NS	943,314
• Rory's Mountain Motel (1988) Ltd Sussex NB	283,561
• S Brown's Cresting Experts Limited Sydney NS	128,250
• S T Jones & Son (1989) Limited Grand Falls Nfld	208,364
• Saint Mary's University Halifax NS	216,941
• Salmonier Trailer Park Ltd Conception Bay Nfld	101,511
• Saunders Howell Mfg Ltd Carbonear Nfld	118,810
• Savoie & Son Mill Inc St Quentin NB	354,311
• Scotia Plastics Incorporated Shubenacadie NS	157,951
• Scotia Twines Limited Halifax NS	1,122,703
• Scotiachemco Incorporated Scarborough Ont	188,438
• Scott Worldwide Inc New Glasgow NS	224,156
• Sea Farm Canada Inc Saint John NB	236,355
• Sea Forest Plantation Company Limited St John's Nfld	436,664
• Sea Limited St John's Nfld	443,491
• Seabright Corporation St John's Nfld	176,715
• Seimac Limited Dartmouth NS	259,464
• Sinbad's Ltd Gander Nfld	715,500
• Sitel Industrial Ltd Labrador City Nfld	143,453
• SMI Industries Canada Ltd Bathurst NB	142,811
• SMI Industries Ltee Ste-Foy Que	346,164
• Smith Ron Pownal PEI	703,616
• Some Fine Investments Limited Annapolis Royal NS	293,659
• Sop's Arm Fisheries (1988) Limited White Bay Nfld	132,188
• Souris Area Industrial Commission Souris PEI	109,769
• Spry Point Co-Operative Ltd Souris PEI	128,948
• St Ann's Lobster Galley Limited Baddeck NS	207,050
• St Clair Paint & Wallpaper Corporation Toronto Ont	735,000
• St John's Board Of Trade St John's Nfld	212,485
• St Stephen Fence Co Ltd St Stephen NB	157,997
• Standard Manufacturing Co Ltd St John's Nfld	749,102
• Stora Forest Industries Limited Port Hawkesbury NS	880,289
• Storall Limited St John's Nfld	101,394
• Stow-It-All Ltd West Royalty PEI	177,926
• Surf and Sail Ltd Charlottetown PEI	157,865
• Synpro Inc Charlottetown PEI	379,675
• T and H Fisheries Limited Cox's Cove Nfld	201,785
• T S Simms & Co Limited Saint John NB	152,861
• Tales & Trails Sporting Lodge Sydney River NS	175,827
• Tannereye Limited Charlottetown PEI	100,525
• Tavel Limited Dartmouth NS	107,092
• Technitread Tire Manufacturing Inc Brantford Ont	986,850
• Techsus Incorporated Debert NS	145,604
• Terra Nova Fishery Company Ltd St John's Nfld	381,828
• Terra Nova Shoes Limited Harbour Grace Nfld	418,507
• The 1991 Canada Games Society (PEI) Inc Charlottetown PEI	2,000,000
• The Dump Shop Manufacturing Incorporated Bedford NS	114,217
• The Gunakara Sun Systems Limited Halifax NS	117,726
• The Minister of Finance Halifax NS	8,110,514
• The Nova Scotia Clam Company Limited Halifax NS	187,181
• Thomas Development (1989) Corporation St John's Nfld	517,847
• Thomas Equipment Limited Centreville NB	1,351,004
• Thomas F Hayne Contracting Ltd Guysborough NS	143,621
• Tors Cove Fisheries Limited Tors Cove Nfld	225,806
• Tourbiere Miramichi Peat Moss Ltd Lameque NB	389,921
• Town of St George St George NB	175,052
• Town of St Stephen St Stephen NB	160,000
• Triangle Kitchen Ltd Dieppe NB	338,749
• Trinity Brick Products Ltd St John's Nfld	132,145
• Trius Inc Fredericton NB	220,634
• Tri-Star Industries Limited Yarmouth NS	342,583
• Ultimaeast Data Communications Limited St John's Nfld	163,009
• Universal Rent-Alls Limited Mount Pearl Nfld	244,360
• Universite de Moncton Moncton NB	111,325
• V J Rice Concrete Limited Bridgetown Limited Bridgetown NS	110,792
• V & H Holdings Tantallon NS	126,563
• Village of Atholville Atholville NB	113,196
• Village St-Jacques St-Jacques NB	292,638
• Wabush Hotel Limited Labrador City Nfld	142,608
• Wandlyn Inn Fredericton NB	168,847
• Wandlyn Inns Ltd Fredericton NB	252,776
• Warren Calvin Isle aux Morts Nfld	300,000
• Waska Enterprises Ltd Clair NB	166,689
• Wentworth Valley Developments Limited Wentworth NS	641,299
• West Lake Ainslie Cottages & Campgrounds Inverness NS	142,952
• Western Destinations Inc Alberton PEI	108,775
• Westinghouse Canada Limited Moncton NB	131,760
• White Hills Resort Limited Clarenceville Nfld	2,103,089
• White Point Holdings Limited Hunts Point NS	311,278
• Wildwood Cabinets Ltd Moncton NB	101,393
• Wilmer D&P Glastonbury Ct USA	173,437
• Wink Industries Ltd Montreal Que	3,836,250
• 043277 N B Limited Saint John NB	146,467
• 126285 Canada Inc Ste-Agathe-des-Monts Que	610,008
• 1680265 Nova Scotia Limited Halifax NS	1,081,144
• 3-D Mining Services Ltd Bathurst NB	429,295

Liabilities in Atlantic Canada under the Small Businesses Loans Act $2,161,293

• Dept of Industry Science and Technology Canada Ottawa Ont	2,161,293

Liabilities under the Atlantic Enterprise Loan Insurance Program $4,747,463

• Caisse Populaire de Grand Sault Ltee Grand Falls NB	458,927
• Canadian Imperial Bank of Commerce Halifax NS	1,578,566
• Royal Bank of Canada Charlottetown PEI	1,656,295
• Roynat Inc Halifax NS	998,650

COMMUNICATIONS $91,325,625

Department $88,611,300

Spectrum management and regional operations Radio Advisory Board of Canada $45,000

COMMUNICATIONS—*Continued*

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Grants to Cultural affairs and broadcasting institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act $1,593,636	
• Art Gallery of Ontario Toronto Ont	167,500
• Beaverbrook Art Gallery Fredericton NB	124,671
• Canadian Museum of Civilization Hull Que	373,920
• The Provincial Museum of Alberta Edmonton Alta	432,667
Fathers of Confederation Buildings Trust, Charlottetown PEI $1,507,000	
• Fathers of Confederation Building Trust Charlottetown PEI	1,507,000
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $8,545,440	
• Art Gallery of Greater Victoria Victoria BC	153,400
• Art Gallery of Ontario Toronto Ont	237,200
• Canadian Museum Association Ottawa Ont	466,000
• Centre de Conservation du Quebec Quebec Que	100,000
• Glenbow-Alberta Institute Calgary Alta	284,700
• Mackenzie Art Gallery Regina Sask	111,700
• Manitoba Museum of Man & Nature Winnipeg Man	253,400
• McCord Museum of Canadian History Montreal Que	254,700
• Mendel Art Gallery Saskatoon Sask	102,500
• Ministere des Affaires Culturelles du Quebec Quebec Que	100,000
• Musee David M Stewart Museum Montreal Que	152,800
• Musee de la Civilisation Quebec Que	104,100
• Musee des Beaux-Arts de Montreal Montreal Que	313,300
• Musee du Quebec Quebec Que	246,100
• New Brunswick Museum Saint John NB	171,300
• Newfoundland Museum St John's Nfld	235,100
• Nova Scotia Museum Halifax NS	242,100
• Prince of Wales N Heritage Centre Yellowknife NWT	155,371
• Provincial Museum of Alberta Edmonton Alta	187,000
• Royal British Columbia Museum Victoria BC	225,900
• Royal Ontario Museum Toronto Ont	237,400
• St Catharines Historical Museum St Catharines Ont	100,000
• The Edmonton Art Gallery Edmonton Alta	152,800
• The Sam Waller Little Northern The Pas Man	100,000
• The Vancouver Art Gallery Vancouver BC	192,000
• The Vancouver Museum Vancouver BC	107,000
• University of British Columbia Vancouver BC	274,200
• Winnipeg Art Gallery Winnipeg Man	255,100
Grant to TV Ontario/La Chaîne française to assist it with costs associated with production, programming and operations $1,500,000	
• TV Ontario Toronto Ont	1,500,000
Grant to the Toronto Opera—Ballet Hall $4,500,000	
• Ballet Opera House Corporation Toronto Ont	4,500,000
Grant to the National Ballet School $2,338,000	
• National Ballet School Ottawa Ont	2,338,000
Grant to the National Theatre School $1,011,000	
• National Theatre School Ottawa Ont	1,011,000
Contributions to Canadian Standard Association for the Steering Committee on Information Processing Systems $19,000	
Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities $32,000	
Contributions to Canadian organizations to advance their research activities in the area of workplace automation $1,994,888	
• Legal Information Systems and Technologies Foundation Vancouver BC	187,104
• Provenance System Inc Ottawa Ont	108,604
• Universite de Montreal Montreal Que	179,740
• YYIATS Production Inc Montreal Que	138,804
Contribution to Centre Marshall McLuhan created under the Increased Ministerial Authority and Accountability (IMAA) regime $75,000	
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft $248,265	
• Telesat Canada Gloucester Ont	248,265
Contributions for the space industry development program $6,715,012	
• Com Dev Limited Cambridge Ont	410,241
• EDO Canada Limited Calgary Alta	376,547
• Optotek Limited Kanata Ont	423,938
• Spar Aerospace Limited Ste Anne de Bellevue Que	3,413,615
Contributions under the Canada-Quebec subsidiary agreement on the development of communications enterprises $5,389,950	
• Bellevue Patte Quebec Inc Montreal Que	315,781
• Consortel Enr Rimouski Que	1,100,000
• Consortium de TV Quebec-Canada Montreal Que	2,824,561
• Cosmo Vision Inc Beauce Que	292,837
• Production l'APIIS Inc Montreal Que	124,663
• Systeme de Communication Clinidata Inc Montreal Que	160,000
Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba $1,627,553	
• Canadian Healthcare Telematics Inc Winnipeg Man	220,642
• GEC Canada Telecoms Div Winnipeg Man	110,657
• Homestead Computer Services Ltd Winnipeg Man	160,436
• Iris Systems Inc Winnipeg Man	311,147
• Price Waterhouse Winnipeg Man	181,445
• Ubitrex Corporation Winnipeg Man	409,544
Contribution to CANSIF Canada $37,500	
Contribution to Science World for the mounting of an image exhibit $40,000	
Contributions to national arts and culture service organizations $695,000	
• Canadian Conference of the Arts Ottawa Ont	555,000
• Canadian Crafts Council Ottawa Ont	140,000
Contributions under the Cultural Initiatives Program $17,982,057	
• 1989 International Choral Festival Toronto Ont	400,000
• Ballet Opera House Toronto Ont	446,419
• Calgary Museum Calgary Alta	778,038
• Canadian Friends of Beth Hatefusoth Montreal Que	135,000
• Canadian Institute of the Arts for Young Audiences Vancouver BC	167,123
• Canadian Stage Company Toronto Ont	375,000
• Centre Canadien d'architecture Montreal Que	400,000
• Concours de Musique du Canada Montreal Que	120,000
• Contemporary Dancers Canada Winnipeg Man	113,750
• Ecole Nationale de Cirque Montreal Que	498,044
• Ecole Nationale de Theatre Montreal Que	268,850
• Festival d'ete de Lanaudiere Joliette Que	442,000
• Festival d'ete International de Quebec Inc Quebec Que	131,250
• Festival de Jazz de Montreal Montreal Que	142,358
• Festival de Nouvelle Danse Inc Montreal Que	156,438
• Festival de Theatre des Ameriques Montreal Que	155,000
• Festival International de Lanaudiere Joliette Que	264,871
• Harbourfront Corporation Toronto Ont	168,750
• Inter-Nation-Art Quebec Que	250,000
• Jeux Canada Games Saskatoon Sask	250,000
• Keyano College Foundation Fort McMurray Alta	254,594
• Killiam Community Hall Development Killiam Alta	126,000
• King's Heritage Society Halifax NS	237,549
• Le Festival International de Jazz Montreal Que	142,358
• Meewasin Valley Authority Saskatoon Sask	183,000

COMMUNICATIONS—*Continued*

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• Middlesex County Goal London Ont	314,431
• Musee Regional Laure-Conan La Malbaie Que	628,922
• National Screen Institute Edmonton Alta	120,000
• Norman Mackenzie Art Gallery Regina Sask	1,633,443
• Nova Scotia Museum Industry Halifax NS	1,720,060
• Orchestre Symphonique de Quebec Quebec Que	125,000
• Pen World Congress Toronto Ont	175,000
• Prairie Theatre Exchange Winnipeg Man	225,000
• Theatre Aquarius Hamilton Ont	177,500
• Theatre de la Manufacture et la Licorne Montreal Que	109,288
• Vancouver Symphony Orchestra Vancouver BC	125,000
• Ville de Montmagny Montmagny Que	100,000
Contributions to support the film and video national service organizations $410,000	
Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure $6,669,800	
• Ministere des Affaires Culturelles Quebec Que	5,723,800
Contributions to support cultural enterprises infrastructure development in Manitoba $1,730,951	
• Cultural Ventures Program Inc Winnipeg Man	1,730,951
Contributions for the book publishing industry development program $7,466,760	
• Association for the Export of Canadian Books Ottawa Ont	1,095,997
• Breakwater Brooks Ltd St John's Nfld	119,751
• Canada Publishing Corporation Agincourt Ont	250,000
• Editions Beauchemin Ltee Laval Que	159,181
• Gaetan Morin Editeur Ltee Boucherville Que	181,292
• General Publishing Co Ltd Don Mills Ont	191,313
• Guerin Editeur Ltee Montreal Que	150,817
• Hurtig Publishing Ltd Edmonton Alta	187,500
• International Thompson Ltd Toronto Ont	250,000
• Les Editions d'enseignement Montreal Que	102,425
• Les Editions l'image de l'art Montreal Que	115,775
• Lidec Inc Montreal Que	198,212
• McClelland & Stewart Co Ltd Toronto Ont	189,241
• Modulo Editeur Inc Mont-Royal Que	203,443
• Mondia Laval Que	165,279
• Peguis Publishing Ltd Winnipeg Man	123,536
• Weigl Educational Publishers Ltd Regina Sask	107,400
Contributions for the sound recording development program $4,500,000	
• Canadian Music Center Toronto Ont	104,676
• Factor/CTL/Musicaction/Canada Toronto Ont	497,164
• Factor/Musicaction/Canada Montreal Que	3,107,799
Contributions under the Canada-Ontario subsidiary agreement for cultural development $5,052,500	
• Corporation of the County of Huron Toronto Ont	115,000
• Heritage Canada Foundation Toronto Ont	133,000
• International Telecommunication Discovery Center Brantford Ont	2,865,250
• Ontario Heritage Foundation Toronto Ont	500,000
• Rideau Canal Museum Corporation Smiths Falls Ont	633,000
• Sault Ste Marie Board of Education Sault Ste Marie Ont	316,000
• Young Naturalist Foundation Toronto Ont	253,000
Repayable contribution to the Ex-Terra Foundation for the purposes of the Dinosaur project— Canada/China Alberta/Ex-Terra $1,083,000	
• The Dinosaur Project Edmonton Alta	580,732
• The Ex-Terra Foundation Edmonton Alta	502,268
Contributions to Canadian sound recording service organizations in support of services and special projects $350,000	
Contribution to provide financial assistance for the establishment of an English language broadcast reading service for print-handicapped individuals $100,000	
• The National Broadcast Reading Toronto Ont	100,000
Contributions to establish and operate a northern satellite distribution program $100,000	
• TV Northern Canada Ottawa Ont	100,000
Contribution to Confederation Centre of the Arts $133,000	
• Fathers of Confederation Building Trust Charlottetown PEI	119,700
Contribution to Conference—Moving the Image created under the Increased Ministerial Authority and Accountability (IMAA) regime $10,000	
Contribution to L'Opera de Montréal created under the IMAA regime $25,000	
Contribution to Festival du cinéma international en Abitibi-Temiscamingue created under the IMAA regime $3,500	
Contribution to Festival du cinéma francophone created under the IMAA regime $5,000	
Contribution to Assistance to Authors $250,758	
• Lemeac Editeur Montreal Que	250,758
Contribution to World Film Festival $10,000	
Contribution to Adhésion au Centre international d'études pour la conservation et la restauration des biens culturels (ICCROM) $47,233	
Contribution to Prince Edward Island Development Agency, in support of the Prince County Craft Industry Development project $20,000	
Contribution to Collection Labrecque created under the IMAA regime $30,000	
Contribution to Fondation Lionel-Groulx created under the IMAA regime $138,000	
• Fondation Lionel-Groulx Outremont Que	138,000
Contribution to Musée Agricole de Louiseville created under the IMAA regime $5,000	
Contribution to Troupe V'là le Bon Vent created under the IMAA regime $5,000	
Contribution to Le festival Félix-Leclerc created under the IMAA regime $10,000	
Contribution to Festival international du nouveau cinema et de la video created under the IMAA regime $20,000	
Contribution to Challenge for International Broadcasting created under the IMAA regime $5,000	
Contribution to the Inter-American Telecommunication Conference $38,219	
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland $3,348,778	
• Swiss Bank Corporation Switzerland	3,348,778
Contribution to the Commonwealth of Learning for the purchase of communications and office automation equipment and services $750,000	
• The Commonwealth of Learning Vancouver BC	750,000
Contribution to TV5 Europe $180,000	
• Consortium de Television Montreal Que	180,000
Contributions to the Telecommunications Executive Management Institute of Canada $217,500	
• Telecommunications Executive Ottawa Ont	217,500

National Archives of Canada $2,090,498

Contribution to the University of Saskatchewan for the Archival Program of the Diefenbaker Centre $320,000

COMMUNICATIONS—*Concluded*

Contributions to the Canadian Archival community in support of Archival Projects leading to the development of a national network of Canadian archives, holding, activities and services $1,295,502

Grant to the Canadian Council of Archives Ottawa Ont $474,996

National Film Board $574,134

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees $11,950

Transfer payment to Quebec in respect of Reciprocal Taxation Agreements $225,685

Financial assistance to Canadian individuals and non-profit organizations to support program in cinema skills to assist young film-makers in their first major work and to promote canadian cinematography $336,499

National Library $48,893

Grant to the International Serial Data System $48,893

National Museums of Canada $800

Grant to College Art Association of America $800

CONSUMER AND CORPORATE AFFAIRS $26,801,048

Department $26,801,048

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Grants to Consumer Associations of Canada $200,000	
• Consumer Association of Canada Ottawa Ont	200,000
Grants to Consumer Organizations $200,000	
• Consumer Association of Canada Ottawa Ont	100,000
• Public Interest Advocacy Centre Ottawa Ont	100,000
Movement Development Grants $200,000	
Contribution to Consumer Organisations $1,201,048	
• Canadian Toy Testing Council Ottawa Ont	100,000
• Consumer Association of Canada Ottawa Ont	493,760
• Public Interest Advocacy Centre Ottawa Ont	164,000
Grants to Provinces for research and development relating to medecine $25,000,000	
• Manitoba Department of Industry Trade and Tourism Winnipeg Man	1,033,812
• Minister of Finance Victoria BC	2,913,592
• Minister of Finance Fredericton NB	685,108
• Minister of Finance Halifax NS	845,586
• Minister of Finance Charlottetown PEI	124,149
• Minister of Finance Regina Sask	960,200
• Ministre des Finances Quebec Que	6,377,844
• Newfoundland Exchequer Account St John's Nfld	543,509
• Provincial Treasurer Edmonton Alta	2,316,303
• Treasurer of Ontario Toronto Ont	9,124,759

EMPLOYMENT AND IMMIGRATION $1,900,354,883

Department/Commission $1,900,354,883

EMPLOYMENT AND INSURANCE PROGRAM $1,813,412,364

Grants to individuals organizations and corporations to promote employment opportunities by assisting local entrepreneurial development $75,825,241

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Newfoundland Region—	
• Central Newfoundland Development Center Windsor	250,000
• Greater Humber Community Futures Committee Corner Brook	136,580
• Labrador Venture Capitol Happy Valley	574,000
• USWA/IOCC Training Trust Fund Labrador City	100,000
• West Newfoundland Business Corporation Corner Brook	260,600
Nova Scotia Region—	
• Annapolis Ventures Limited Middleton	479,997
• Blue Water Business Development Corporation Sheet Harbour	150,000
• Credit Union Members of Nova Scotia Halifax	166,666
• Cumberland Development Corporation Amherst	200,000
• Growth Opportunities Ltd Digby	250,000
• Incor Business Development Centre Mabou	550,000
• Northside Economic Development Assistance Corporation Sydney	150,000
• Oceanside Assistance Group Ltd Glace Bay	200,000
• Pictou County Business Opportunities Ltd New Glasgow	400,000
• Sydney Ventures Limited Sydney	250,000
• Windsor West Hants Business Development Centre Ltd Windsor	125,000
• Yarmouth Regional Business Corporation Ltd Yarmouth	250,000
New Brunswick Region—	
• Centre d'aide aux entreprises du Restigouche Inc Campbellton	561,716
• Société d'aide à l'entreprise Inc Tracadie	493,482
• South East Lead Corporation C L E du sud-est Sheila	205,076
• Victoria Madawaska-South Business Development Centre Grand Falls	250,000
Prince Edward Island Region—	
• Eastern Ventures and Development Corporation Georgetown	210,000
Quebec Region—	
• CADC de l'Or Blanc Asbestos	250,000
• CAE Bas Richelieu Inc Sorel	175,000
• CAE Beauce Inc Ville St-Georges-de-Beauce	191,500
• CAE Bellechasse Etchemins St-Léon-de-Standon	239,244
• CAE Centre Mauricie Inc Shawinigan	100,000
• CAE Chibougamau Chapais Chibougamau	150,000
• CAE Côte-Nord Inc Sept-Iles	142,000
• CAE de la Région de Coaticook Coaticook	170,000
• CAE de Témiscouata Inc Degelis	133,000
• CAE des Basques Trois-Pistoles	107,000
• CAE des Basse Laurentides St-Jerome	300,000
• CAE des Laurentides Ste-Adèle	100,000
• CAE Fonds relance industrielle com Chambly	165,000
• CAE Harricana Inc Amos	402,000
• CAE Haut St-Maurice La Tuque	190,000
• CAE Haute Cote-Nord Les Escoumins	330,000
• CAE Lac St-Jean Est Alma	153,000
• CAE Lac St-Jean Ouest Roberval	261,000
• CAE Maria Chapdelaine Dolbeau	221,000
• CAE Maskinongé Louiseville	195,000
• CAE MRC Rivière du Loup Riviere du Loup	149,000
• CAE Nicolet Bécancour St-Gregoire	295,600
• CAE Région d'Acton Acton Vale	281,000
• CAE Région Haut Yamaska Granby	254,000
• CAE Val St-François Windsor	300,000
• CAE Vallée de la Gatineau Inc Maniwaki	120,000
• Cree Business Development Center Waswanipi	340,000
• Ctre Aide entreprises Papineau Inc Buckingham	212,000
• Kativik Investment Fund Inc Kuujjuaq	221,000
• Memphrémagog CLE Société Magog	345,000
• SOC CLE Chaudière Inc Ste-Marie de Beauce	329,500
• SOC CLE Haut Richelieu Inc St-Jean sur Richelieu	360,000
• SOC CLE Montmagny Islet Inc Montmagny	215,000
• SOC CLE Région Mont Laurier Inc Mont-Laurier	119,000
• SOC CLE Waterloo Granby	390,000
• Société CLE Champlain Inc St-Louis de France	280,000
• Société de Dév Bonavignon Inc New Richmond	178,000
Ontario Region—	
• Atikokan Business Development Centre Atikokan	250,000
• Brant County Business Incentive Corporation Brantford	280,000
• Centre Serv Ent Reg Hawkesbury	294,840
• Chatham Kent Small Business Support Corp Chatham	200,000
• Chukuni Business Development Corporation Ear Falls	135,000
• Cornwall Business Development Centre Cornwall	250,000
• East Algoma Small Business Corp Thessalon	100,000
• Elgin Local Employment Assistance Program St Thomas	249,000

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Georgian Triangle Economic Development Corp Collingwood	250,000
• Greater Fort Erie Business Dev Corp Fort Erie	336,450
• Greenstone Business Development Corp Longlac	260,000
• Haldimand Dunnville Business Dev Corp Dunnville	325,000
• Haliburton County Development Corporation Haliburton	500,000
• Interior Finishing Systems Training Weston	110,110
• Lacloche Manitoulin Business Dev Corp Gore Bay	300,000
• Lake of the Woods Business Incentive Corp Kenora	100,000
• Land O'Lakes Small Business (LEAD) Sharbot Lake	375,000
• Manitoulin Island Business Development Corp Manitowaning	250,000
• Muskoka East-Parry Sound Bus Dev Corp Huntsville	350,000
• Near North Economic Development Corp Sturgeon Falls	200,000
• Neco Business Development Centre North Bay	250,000
• Nipissing East Business Development Corp North Bay	250,000
• Norfolk District Bus Dev Corp Simcoe	260,000
• North Claybelt Business Development Corp Kapuskasing	175,000
• North Hastings Bus Dev Corp Bancroft	150,000
• North Simcoe Business Development Corporation Midland	215,000
• Northumberland Business Development Assistance Corporation Cobourg	150,000
• Ontario Express Pilots Training Trust Fund Mississauga	125,000
• Parry Sound Area Bus Dev Corp Parry Sound	350,000
• Patricia Business Development Corp Ignace	187,500
• Prescott Russell Business Development Centre Hawkesbury	300,000
• Prince Edward County Business Dev Corp Picton	275,000
• Rideau Heartland Business Dev Centre Smiths Falls	100,000
• Sarnia Lambton Business Development Corp Sarnia	395,489
• Saugeen Economic Development Corporation Hanover	250,000
• Sault Ste Marie Business Dev Centre Sault Ste Marie	100,000
• Seven Bands Bus Dev Corp Muncey	100,000
• Societe d'Expertise et de Financement de Prescott-Russell Bourget	300,000
• South Temiskaming Business Development Corp Haileybury	650,000
• Stormont-Dundas-Glengarry Industrial Training Committee Cornwall	250,000
• Superior East Business Development Corp Wawa	150,000
• Superior North Business Dev Corp Terrace Bay	275,000
• SOAR Development Corporation St Regis Que	250,000
• Thunder Bay Business Ventures Thunder Bay	250,000
• Treasurer of Ontario Toronto	330,921
• Trenval Business Development Corp Trenton	275,000
• Victoria County Employment Development Group Lindsay	400,000
• Welland LEAD Corporation Welland	210,000
Manitoba Region—	
• Brandon Venture Corp Brandon	404,516
• Central Plains BDC Portage La Praire	201,214
• Village of Lac du Bonnet Lac du Bonnet	250,000
• Greenstone BDC Flin Flon	250,000
• Hudson Bay Mining and Smelting Flin Flon	200,000
• Manitoba Ibpat Asbestos Abatement Winnipeg	200,000
• Northeast Interlake Business Riverton	118,500
• Northwest Man Development Corp Lynn Lake	112,328
• Pimajihowan BDC Winnipeg	263,784
• Printing Industry Joint Trade Winnipeg	200,000
• Southeast Development Corporation Winnipeg	165,334
• Transcontinental West Winnipeg	200,000
Saskatchewan Region—	
• Beaver River Business Development Corporation Meadow Lake	148,653
• Meridian Business Development Centre Alsask	250,000
• Sagehill Business Development Centre Bruno	156,909
• Saskatchewan Wheat Pool Regina	100,000
• Visions North Business Development Corporation La Ronge	153,500
Alberta/Northwest Territories Region—	
• A C V Construction Ltd Calgary Alta	200,000
• Alberta IBPAT Training Trust Fund Calgary Alta	200,000
• Bartle & Gibson Co Ltd Edmonton Alta	150,000
• Canadian Airlines International Calgary Alta	250,000
• Credit Union Central Alberta Ltd Calgary Alta	200,000
• Crowsnest Pass Business Development Blairmore Alta	471,004
• Daishowa Canada Co Ltd Peace River Alta	400,000
• Drumheller Regional Business Development Centre Drumheller Alta	298,671
• East Parkland Business Development Mirror Alta	242,287
• Entre-Corp Business Development Medicine Hat Alta	178,105
• Ermineskin Tribal Enterprise Hobbema Alta	100,000
• Foothills Business Development Centre Ltd High River Alta	353,214
• Ft McMurray Regional Venture Ft McMurray Alta	229,000
• Hay River & Area Community Futures Society Hay River NWT	860,304
• Lac la Biche Regional Business Association Lac la Biche Alta	168,585
• Lamont-Two Hills Business Development Centre Two Hills Alta	250,000
• Lethbridge & District Business Development Centre Lethbridge Alta	279,487
• Lloydminster Regional Business Development Centre Lloydminster Sask	265,284
• Northwest Community Futures Business Development Centre High Level Alta	203,855
• Nova Corp of Alberta Calgary Alta	100,000
• Red Deer & District Business Development Centre Red Deer Alta	270,681
• Smeda Business Development Centre Hythe Alta	445,361
• Syncrude Canada Ltd Ft McMurray Alta	200,000
• Tawatinaw Regional Business Development Centre Westlock Alta	681,381
• Western Arctic Business Development Service Inuvik NWT	365,696
• Wild Rose Business Development Centre Rockyford Alta	158,000
• Yellowhead East Business Development Sangudo Alta	250,000
British Columbia/Yukon Territory Region—	
• 16-37 Business Development Centre Terrace BC	175,000
• Air BC Training Trust Fund Richmond BC	100,000
• Alberni Clayoquot Development Society Port Alberni BC	250,000
• Asbestos Abatement Association of BC Training Trust Fund Burnaby BC	255,000
• BC Gas Incorporated Burnaby BC	200,000
• Ball Packaging Training Trust Fund Richmond BC	100,000
• Bayside Training Trust Fund Port Mellon BC	100,000
• Canadian Airlines International Limited Richmond BC	300,000
• Carpentry Apprenticeship Training Committee Training Trust Fund Vancouver BC	149,022
• Cowichan Business Development Foundation Duncan BC	200,000
• Cranbrook Kimberley Region Business Development Centre Marysville BC	250,000
• Dana Naye Ventures Whitehorse YT	300,000
• Devron Hercules Employee Training Trust Fund Vancouver BC	200,000
• FMC of Canada Limited Prince George BC	200,000
• Gramnn V Nelson BC	100,000
• Greater Trail Business Development Center Trail BC	250,000
• Kootenay Regional Employment Development Association Nelson BC	100,000
• L C Trading Company Limited Burnaby BC	200,000
• Mechanical Contractors Association of BC Burnaby BC	275,000
• Nanaimo Community Employment Advisory Society Nanaimo BC	200,000
• North Cariboo Economic Development Association Quesnel BC	250,000
• North Fraser Employment Development Society Mission BC	225,000
• North Okanagan Development Corporation Vernon BC	190,000
• No 10 Paper Machine Employee Training Trust Fund Powell River BC	100,000
• Nuu Chah Nulth Economic Development Corporation Port Alberni BC	364,000
• Okanagan Similkameen Community Development Association Penticton BC	320,000
• Prima Staff Training Trust Fund Kamloops BC	100,000
• Prince George Business Development Centre Society Prince George BC	375,000
• Revelstoke Community Futures Committee Revelstoke BC	284,000
• Sea to Sky Enterprise Centre Limited Squamish BC	375,000
• Shuswap Ventures Corporation Salmon Arm BC	300,000
• Strathcona Employment and Economic Development Society Campbell River BC	440,000
• Sun Country Business Center Limited Ashcroft BC	350,000
• Sunshine Coast Business Development Centre Sechelt BC	200,000

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• Thompson Enterprise Centre Kamloops BC	225,000
• Vancouver City Savings Credit Union Vancouver BC	200,000
• Vancouver Typesetting Company Limited Vancouver BC	150,000

Grants to corporate employers and associations to promote student employment opportunities $428,995

Grant to the Calmeadow Charitable Foundation for Phase II of their Native Self-Employment Loan Program $253,000

National Headquarters—

• Calmeadow Charitable Foundation Toronto Ont	253,000

Grant to the Canadian Council for Native Business for their project Canadian Resorts North Training Centre Inc $248,000

National Headquarters—

• Canadian Council for Native Business Toronto Ont	248,000

Grant to the World Association of Public Employment Services $42,480

Grants to voluntary non-profit organizations for activites that will assist in improving the employability of groups of Canadians such as disabled persons natives women youth and other special groups $389,965

Grants to voluntary organizations Literacy Corps $1,000,000

Payments to provinces territories municipalities other public bodies organizations groups communities employers and individuals for the provision of training and/or work experience the mobilization of community resources and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market $1,473,530,711

Newfoundland Region—

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• Alexander Bay Terra Nova Development Glovertown	136,055
• Apollo Group (The) St John's	126,198
• Atlantic Consultation & Management St John's	129,528
• Avalon Community College Carbonear	1,474,201
• Avalon Consolidated School Board St John's	129,585
• Avalon Institution for Management Advancement & Training St John's	267,789
• Baie Verte Peninsula Community Futures Committee Baie Verte	407,950
• Baie Verte Peninsula Economic Development Baie Verte	212,305
• Barachois-Codroy-Pasadena Tenants Association St John's	121,433
• Bay d'Espoir-Connaigre-Fortune Bay Development Association St Alban's	303,189
• Bay d'Espoir Salmon Hatchery Ltd St Alban's	326,797
• Bay of Islands South Shore Development Association Frenchman's Cove	195,700
• Bay St George Community Employment Corporation Stephenville	191,206
• Bay St George Indian Economic Development Corporation Port au Port	127,450
• Beaconsfield High School PTA St John's	121,311
• Bishop's Falls Development Corporation Bishop's Falls	100,000
• Bonne Bay Development Association Woody Point	189,444
• Buchans Community Futures Committee Buchans	1,173,168
• Cabot Institute of Applied Arts St John's	398,458
• Canadian Mental Health Association St John's	395,099
• Canadian Paraplegic Association St John's	112,136
• Cantech Systems (1989) Ltd Port aux Basques	125,756
• Cape Freels Development Association Badger's Quay	134,572
• Caplin Cove Community Development Hillview	101,415
• Central Development Association Parson's Pond	191,396
• Central Newfoundland Community College Springdale	101,942
• Central Newfoundland Community Futures Committee Windsor	206,366
• Christian Brothers St John's	117,165
• Cape Shore Area Development Association St Bride's	191,163
• Community Diversification Corporation St John's	1,881,184
• Community Diversification Corporation Port aux Basques	559,988
• Community Services Council St John's	370,919
• Compu College St John's	612,841
• Computer Supplies Ltd St John's	296,058
• Corona Training Institute Ltd Pollard's Point	143,927
• Council of Students Union—MUN St John's	436,976
• Department of Human Resources St John's	171,363
• Early Childhood Training Centre St John's	337,500
• Eastern Community College Burin	1,067,124
• Exploits Valley Integrated School Board Grand Falls	118,278
• Fairhaven Fishermen's Committee Fairhaven	105,252
• Federal Business Development Bank Corner Brook	126,415
• Fishermen Food & Allied Workers St John's	115,699
• Fisheries Institute of Applied Arts Corner Brook	146,858
• Fogo Island Development Association Shoal Bay	163,175
• Forestry Training Co-Ordinating Group Corner Brook	1,101,092
• Fred's Welding Ltd Bishop's Falls	140,000
• Gambo-Indian Bay Development Association Dover	130,000
• Gander Area Community Futures Committee Gander	193,000
• Gander Bay-Hamilton Sound Development Association Carmanville	365,417
• Gander Campus-Central Newfoundland Gander	124,846
• Gander Community Employment Corporation Gander	140,286
• Girl Friday Ltd St John's	134,648
• GOAL Center Marystown	214,329
• Government of Newfoundland & Labrador St John's	3,341,087
• Gran-For-Line Association for Mentally Retarded Grand Bank	103,738
• Greater Humber Community Futures Committee Corner Brook	454,479
• Greater Lamaline Area Development Association Lamaline	139,027
• Great Northern Peninsula Community Futures Committee Cowhead	100,000
• Green Island Brook Development Corporation Green Island Brook	221,700
• Gulf Side Inn Inc CDC Port aux Basques	150,000
• Harbour Main Volunteer Fire Department Harbour Main	113,885
• Harmon Golf & Country Club Stephenville	138,194
• Helitactics Ltd St John's	120,000
• HUB Physically Handicapped St John's	204,351
• Human Resource Associates Limited Corner Brook	350,290
• Humber Valley Association Corner Brook	100,476
• Humber Valley Development Corporation Deer Lake	119,187
• Indian Alcohol Program Sheshatshit Labrador	122,076
• Innovative Community Futures Committee Port aux Basques	223,555
• Innovative Regional Community Futures Committee Port aux Basques	225,425
• Institute of Fishery & Marine Technology St John's	185,133
• Iron Ore Co of Canada Labrador City Labrador	130,392
• Isthmus Development Association Bellevue Trinity Bay	140,733
• John Howard Society Stephenville	173,824
• John Howard Society St John's	122,599
• Joint Apprenticeship & Training Council St John's	135,754
• Keyin Technical College St John's	1,238,680
• Keyin Training Technical Ltd St John's	128,514
• Labrador Community College Happy Valley Labrador	173,728
• Labrador Community Futures Committee Wabush Labrador	757,852
• Labrador Friendship Centre Happy Valley Labrador	173,702
• Lawrence College Inc St John's	359,091
• Lewisporte Area Development Lewisporte	269,503
• Long Range Community Futures Committee Stephenville	155,501
• Longside Club St John's	119,074
• Marine Institute St John's	216,280
• Modern Marine Industries St John's	100,232
• Mount Cashel Orphanage St John's	548,540
• Mundy Pond Athletic Association St John's	128,715
• Newfoundland Career Academy St John's	127,118
• Newfoundland Exchequer Account Department of Finance St John's	10,757,991
• Newfoundland Fur Breeders Association Carbonear	400,805
• Newfoundland & Labrador Army Cadet League St John's	100,000
• Newfoundland & Labrador Institute St John's	454,581
• Oakes Farm Deer Lake	163,184
• Placentia Area Development Association Placentia	378,220
• Port aux Basques Community Employment Corporation Port aux Basques	175,805

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Port au Port Economic Development Association Port au Port	404,626
• Provincial Advisory Council on Status of Women St John's	343,926
• Resource Centre for the Arts St John's	103,139
• Rising Tide Association St John's	109,553
• Salvation Army Division Grand Falls	228,795
• Seafood Management Education Association St John's	133,580
• Shoal Harbour Recreation Commission Shoal Harbour	150,318
• Smith's Road Services Ltd Bishop's Falls	100,000
• South Coast Business Development Centre St Alban's	100,000
• Southern Avalon Development Association Trepassey	181,991
• Southern Shore Development Association Ferryland	130,599
• Southwest Coast Development Association Port aux Basques	351,371
• Steelcor Industries Ltd Buchans	121,460
• St Barbe Development Association Plum Point	243,130
• St Bride's Harbour Development St Bride's	116,649
• St John's Board of Trade St John's	162,306
• St John's YM-YWCA St John's	422,967
• St Mary's Bay Centre Development Association St Mary's Bay	147,567
• St Mary's Bay North Development Association Colinet SMB	345,026
• St Mary The Virgin Church Heart's Content	108,451
• Straits Development Association Sandy Cove	177,419
• The Quidi Vidi Rennies River Development St John's	235,445
• Toko Ltd St John's	1,163,963
• Tourism Industry Association St John's	254,471
• Town of Gander Gander	116,513
• Town of St Lawrence St Lawrence	165,815
• Town of Wabana Bell Island	109,784
• Trinity Conception Community Futures Committee Conception Bay	100,000
• Trinity-Placentia Development Association Arnold's Cove	217,630
• Twillingate-New World Island Development Association Change Island	429,667
• Upper Trinity South Regional Development Association Green's Harbour	115,500
• Vera Perlin Society St John's	454,609
• Victoria Order of Nurses Corner Brook	145,152
• Victoria Order of Nurses St John's	138,085
• Western Community College Corner Brook	133,870
• Western Regional Community Stephenville	191,326
• White Bay Central Development Association Main Brook	472,126
• White Bay North Development Association St Anthony	307,688
• White Bay Senior Citizens Home Association Sops Arm	109,347
• White Bay South Development Association Pollards Point	124,079
• Women Interested in Successful Enterprise St John's	132,584
• XL Helmet Ltd Community Diversification Fund Port aux Basques	240,500
• YM-YWCA St John's	270,408
Nova Scotia Region—	
• Acadia Consultants Inc Coldbrook Station	548,869
• Annapolis/Kings Regional Industrial Training Committee Middleton	195,528
• Annapolis Ventures Limited Middleton	112,049
• Antigonish Chamber of Commerce Antigonish	228,451
• Atlantic Centre of Support for Disabled Students Halifax	178,049
• Atlantic Technological Vocational Centre Amherst	103,299
• Associated Homes for Special Care Dartmouth	414,315
• Association of Professional Engineers of Nova Scotia Halifax	125,342
• BCS Business Consulting Sydney	354,971
• Bowater Mersey Training Trust Fund Liverpool	100,000
• BT Consultants Ltd Antigonish	243,867
• Business Institute of Nova Scotia Halifax	169,436
• Camac Holdings Ltd Halifax	177,136
• Canadian Congress for Learing Opportunities For Women and Association of Lifelong Learning St John's Nfld	235,350
• Cape Breton Business College Sydney	293,354
• Cape Breton Precision Components Limited North Sydney	501,406
• Cape Breton Regional Industrial Training Committee Sydney	732,144
• Career Alternatives Training Services Bridgewater	150,251
• Career Development Institute Halifax	276,131
• CB Mold Co North Sydney	145,839
• Centre for Community Economic Development Sydney	262,818
• CL Douglas and Associates Dartmouth	142,473
• Colchester East Hants District School Board Truro	107,037
• Community Involvement for the Disabled Society Sydney	138,852
• Crawley Management Training Associates Ltd Armdale	823,312
• Creative Occupational Training Centres Sydney	317,165
• Cumberland Development Corporation Ltd Amherst	112,500
• Cumberland Regional Industrial Training Committee Amherst	259,256
• Dartmouth Adult Vocational Training Campus Dartmouth	215,307
• Dartmouth Chamber of Commerce Dartmouth	412,006
• Digby Business Improvement Commission Digby	103,076
• Digby County Regional Industrial Training Committee Digby	142,685
• Eastern Shore Regional Industrial Training Committee Musquodoboit Harbour	131,592
• Eskasoni Band Council Eskasoni	203,499
• Eskasoni Economic Development Corporation Eskasoni	115,629
• Evangeline Trail Tourism Association New Minas	195,572
• Excel Consulting Inc Dartmouth	109,606
• Finley-Punnett Association Ltd Lake Killarney	121,401
• Forest Regional Industrial Training Committee Armdale	712,090
• Fran Swinamer and Patricia Miller Windsor	113,080
• Glace Bay Human Rights Glace Bay	170,543
• Great Northern Peninsula Corporation Plum Point Nfld	224,110
• Growth Opportunities Ltd Digby	151,913
• Guysborough County Business Development Centre Ltd Guysborough	103,609
• Halifax Board of Trade Halifax	356,117
• Halifax Campus NS Community College Halifax	150,000
• Halifax County/Bedford District School Board Armdale	112,267
• Halifax County Regional Rehabilitation Centre Dartmouth	154,887
• Haltran's Industries Group Halifax	364,624
• Hamilton Carter Ltd Fredericton NB	419,690
• Hospitality Newfoundland and Labrador St John's Nfld	402,150
• Incor Business Development Centre Ltd Mabou	107,222
• Industrial Cape Breton Board of Trade Sydney	446,379
• Jet Pro Business Academy Inc Halifax	128,339
• Johnston and Johnston Consultants Inc Sydney	327,743
• Maritime Forest Ranger School Fredericton NB	140,421
• Memorial University of Nfld Centre for Mgmt Development St John's Nfld	140,960
• Metropolitan Immigrant Settlement Association Halifax	285,037
• Micmac Native Friendship Centre Halifax	557,044
• Minister of Finance Province of Nova Scotia Halifax	18,619,796
• Newfoundland and Labrador Institute of Fisheries and Marine Technology St John's Nfld	145,420
• Northside Economic Development Assistance Corporation Sydney Mines	144,705
• NS Teacher's Union Halifax	588,543
• Oceanside Assistance Group Ltd Glace Bay	136,860
• O'Leary and Associates Sydney	127,233
• Pathways Inc Halifax	325,575
• People Development Limited Halifax	100,701
• Pictou County Business Opportunities Ltd New Glasgow	146,386
• Pictou County Community Futures Committee New Glasgow	103,157
• Pictou County Regional Industrial Training Committee New Glasgow	303,214
• Retraining Computer Academy Ltd Kentville	283,790
• Richmond District School Board Arichat	119,033
• Rita's School of Barbering Bedford	103,878
• RK MacDonald Nursing Home Co Antigonish	109,785
• Sackville Chamber of Commerce Lower Sackville	374,514
• St Mary's University International Education Centre Halifax	107,854
• Scotia Career Academy Inc Lower Sackville	183,317
• Shubenacadie Band Council Shubenacadie	129,124
• Sydney Ventures Limited Sydney	127,267
• Target Marketing Ltd Stellarton	139,038
• Tourism Regional Industrial Training Committee Halifax	372,817
• Town of Glace Bay Glace Bay	237,169
• Town of Liverpool Liverpool	100,208
• Town of Sydney Mines Sydney Mines	108,000
• Union of Nova Scotia Indians Sydney	100,026
• United Mission Mens Club Sydney	132,344
• University College of Cape Breton Sydney	266,929
• University Ste-Anne Pointe de l'Eglise	326,336
• Vincent-Englehart Limited Halifax	160,889
• Wagmatcook Band Council Baddeck	140,555

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Whycocomagh Band Council Whycocomagh	100,955
• Windsor-West Hants Regional Industrial Training Committee Windsor	175,000
• Worker's Compensation Board of Nova Scotia Halifax	257,528
• Yarmouth County Regional Industrial Training Committee Yarmouth	202,244
• Yarmouth Development Corporation Yarmouth	132,084
• Yarmouth Regional Business Corporation Limited Yarmouth	150,003
• YMCA of Metro Halifax Halifax	1,310,011
New Brunswick Region—	
• A S K Development Ltd Moncton	278,883
• ADEL Kent LEDA Buctouche	235,530
• Ampal Pallets Inc Saint John	207,360
• Amulet Consulting Ltd Fredericton	701,925
• Associated Business Services Inc Saint John	128,567
• Association chasse et peche Bas-Caraquet	168,517
• Atelier RADO Inc Edmundston	161,628
• Atlantic Career Consultants (NB2000) Corp Moncton	763,513
• Atlantic Provinces Trucking Association Riverview	1,238,982
• Atlantic Towing Ltd Saint John	103,218
• Beckwith-Byrne Job Training Inc Saint John	234,671
• Brunswick Smelting Fertlizer Corp Ltd Belledune	103,189
• CADC Victoria Madawaska Sud/South CFC Grand Sault	191,448
• Canadian Association for the Mentally Retarded Fredericton	132,728
• Canadian Mental Health Assoc Moncton	124,617
• Centre d'aide aux entreprises de Restigouche Inc Campbellton	162,286
• Centre Universitaire St Louis Maillet Edmundston	201,037
• CGCP Restigouche ACGE—CFC/CADC Campbellton	117,509
• Chambre de commerce Neguac	156,541
• Charlotte County Community Futures Committee Inc St Stephen	270,228
• Charlotte County Development Corporation Inc St Stephen	270,228
• Chipman Community Care Inc Chipman	167,724
• City of Campbellton Campbellton	2,130,569
• City of Fredericton Fredericton	181,843
• City of Moncton Moncton	172,843
• Club sportif Pont Lafrance Pont Lafrance	308,654
• College Communautaire du N-B Bathurst	255,142
• College Communautaire du N-B Campbellton	224,593
• College Communautaire du N-B Dieppe	218,508
• College Communautaire du N-B Edmundston	338,175
• Comite d'aide au developpement des collectivites Nepisiquit Inc Bathurst	299,724
• Comite d'aide au developpement des collectivites Peninisule Acadienne Tracadie	389,887
• Compagnie des jeunes travailleurs du Nord-Ouest Inc Edmundston	270,814
• Construction Education and Training Corp of NB Fredericton	3,599,648
• CO-OP Atlantic Moncton	206,277
• CO-OP des consommateurs de Free Grant Ltd Nicholas Denis	201,705
• Dr Peter McGahan Dean of Forestry UNB Fredericton	117,850
• Eastern Business Computer Institute Inc Saint John	407,441
• Eel Ground Indian Band Newcastle	106,435
• Hamilton Carter Ltd Fredericton	1,413,274
• Hampton Senior Resource Centre Inc Hampton	131,928
• Hospitality NB Training Coordinators Inc Fredericton	466,610
• Irving Tissue Company Saint John	183,300
• J A Woodworking Enterprises Fredericton	123,356
• J M D Training Consultants Corp Moncton	509,049
• Job Oriented Training Inc Fredericton	133,571
• Jordon Memorial Home River Glade	136,901
• Kent Lines Ltd Saint John	117,785
• Kingsclear Indian Band Kingsclear	255,937
• L'Erudit Enr St Joseph de Madawaska	280,528
• Les Dames d'Acadie d'Edmundston Edmundston	111,981
• Meier Foodservice Consulting Ltd Halifax	245,918
• Minister of Finance Fredericton	10,858,855
• Ministere de l'enseignement Fredericton	159,520
• Miramichi Pulp and Paper Newcastle	2,817,966
• Municipalite de Paquetville Paquetville	165,925
• Municipalite de Pointe-Verte Pointe-Verte	191,917
• NB Aboriginal Peoples Council Fredericton	100,915
• NB Day Care Inc Fredericton	697,870
• NB Department of Advanced Education Fredericton	231,464
• NB Forest Products Association Inc Fredericton	130,759
• NB Motor Vechicle Repair Training Committee Inc Saint John	401,991
• NB Power Fredericton	104,440
• NB Tel Saint John	108,156
• New Brunswick Community College Chatham	116,276
• New Brunswick Community College Fredericton	391,843
• New Brunswick Community College Moncton	777,361
• New Brunswick Community College Saint John	560,522
• New Brunswick Community College St Andrews	148,638
• New Brunswick Community College Woodstock	157,494
• New Lease Inc Saint John	125,435
• New Options for Women Moncton	262,558
• Orientation Planification Travail Inc Kedgwick	105,194
• Oromocto Indian Band Oromocto	214,708
• Oromocto Youth Training Centre Oromocto	291,328
• Perth-Andover Recreation Commission Perth-Andover	136,222
• Progressive Planning Ltd Fredericton	152,321
• Prude Inc Saint John	145,682
• Re-Entry Ad Hoc Committee Fredericton	132,077
• Red Bank Indian Band Red Bank	107,375
• Restigouche Employment and Training Agency Campbellton	212,555
• Royal Canadian Legion Branch 4 Fredericton	122,307
• Saint John Learning Exchange Ltd Saint John	102,275
• Saint John Shipbuilding Saint John	435,880
• Saint John YM/YWCA Saint John	217,032
• Salem & Hillsborough Railroad Hillsborough	224,771
• Secteur Local Haut Riviere du Portage Riviere du Portage	107,321
• Service Local de Brantville Brantville	105,335
• Skills Development Ltd Fredericton	1,188,698
• Societe d'aide a l'entreprise Tracadie	147,328
• South East LEAD Corp CLE du Sud-Est Shediac	148,843
• Southwest Valley Development Corp Harvey Station	131,719
• St Mary's Indian Band Fredericton	367,727
• The Carleton Memorial Hospital Woodstock	188,778
• The United Church Home for Senior Citizens Sackville	105,287
• TKS Systems Inc North York	225,985
• Tobique Indian Band Perth Andover	205,254
• Town of Nackawic Nackawic	104,290
• Un pas de l'avant Inc Bathurst	164,971
• Union of New Brunswick Indians Fredericton	212,689
• United Way of Greater Saint John Saint John	344,405
• Universite de Moncton Moncton	164,032
• University of NB Fredericton	214,374
• Victoria Madawaska-South Community Futures Committee Grand Falls	114,605
• Village de Petit-Rocher Petit-Rocher	223,470
• Ville de Caraquet Caraquet	114,716
• Vocational Alternatives Vocationnelles Moncton	107,633
• Vocational/Residential and Health Services Inc Saint John	658,986
• Woodstock Hair Academy Woodstock	117,699
• Worker's Compensation Board Saint John	711,501
• Youth Corps Inc Moncton	319,110
Prince Edward Island Region—	
• Catholic Family Services Bureau Charlottetown	105,023
• Eastern Ventures and Development Corporation Georgetown	135,647
• Greater Charlottetown Area Chamber of Commerce Charlottetown	115,011
• Provincial Government of PEI Charlottetown	3,494,114
• West Prince Ventures Ltd Alberton	151,493
Quebec Region—	
• Abercan Technology Transfer Inc Pointe-Claire	196,173
• Accès Santé Mentale Cible Travail Montreal	276,000
• Action Intervention Jeunesse Laval	550,682
• Aide et Intégration Jeunesse Travail Beloeil	362,000
• Aiguillage Estrie Inc Centre Sherbrooke	363,000
• Air Alliance Inc Ste-Foy	176,761
• Air Transat Inc St-Janvier Mirabel	122,783
• Alcan Isle Maligne Alma	154,303
• Alternative Jeunesse Trois-Rivières	121,368
• Annonciation Municipalité l'Annonciation	112,172
• Appui Inc Sherbrooke	104,047

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Ass Natl Industrie du Bois de S Riviere du Loup	327,168
• Ass Touristique des Laurentides St-Jerome	107,639
• Ass Travailleurs Immigrants Québec Quebec	139,432
• Association des Comm Indust Québec Montreal	114,366
• Associés Marie Selick Montreal	683,400
• Atelier de Réadaptation Travail Hull	289,873
• Atelier de Réparation l'Emploi APE Charlesbourg	434,771
• Atelier de Travail Jeunesse 01 Inc Rimouski	405,000
• Atelier Lyrique de l'Opéra de Montreal Montreal	259,050
• Atelier 16 17 Inc Quebec	360,918
• Baie Comeau Plymouth Chrysler Baie Comeau	274,950
• Banque de personnes ressources de Sherbrooke	107,551
• Beauce Jeunesse Emploi Inc St-Georges de Beauce	436,291
• Bécancour Aluminerie Bécancour	307,024
• Bivoie La Alma	350,584
• Bombardier Inc St-Laurent	465,580
• Bonne Esperance Fisherman's Asso St-Paul River	127,196
• Boulot Vers Le Montreal	152,130
• CECM Service Education aux adultes Montreal	749,990
• CC Chibougamau Chibougamau	124,989
• CIN du Lac Boivin Inc Granby	112,638
• CADC Berthier Inc Lavaltrie	116,859
• CADC Comtés Jonquière Lac St-Jean Shipshaw	108,078
• CADC Côte Nord Sept-Iles	108,189
• CADC de L'Or Blanc Asbestos	641,319
• CADC Gaspé Nord Ste-Anne-des-Monts	161,496
• CADC Haute Côte Nord Les Escoumins	219,032
• CADC Kamouraska CEGEP de la Pocatière La Pocatiere	283,389
• CADC Louiseville MRC Maskinongé Louiseville	181,468
• CADC MRC Mekinac Sec des Chenaux St-Severin Proulxville	101,582
• CADC Région de Coaticook Coaticook	135,634
• CADC Relance Matagami Matagami	100,569
• CADC Témiscamingue Inc Ville Marie	116,970
• CADC Trois Pistoles des Basques Trois-Pistoles	257,139
• CADC Vallée de L'Or Malartic	106,569
• Cadillac Corp Municipale Cadillac	105,516
• CAE Haut St-Maurice La Tuque	178,528
• CAE Adelim Inc Cap aux Meules	142,000
• CAE Barraute Senneterre Lebel Inc Senneterre	107,600
• CAE Bas-Saguenay La Baie	231,098
• CAE Bellechasse Etchemins St-Leon-de-Standon	172,499
• CAE Bois-Francs Victoriaville	252,932
• CAE Centre Mauricie Inc Shawinigan	275,010
• CAE Chibougamau Chapais Chibougamau	202,373
• CAE Côte-Nord Inc Sept-Iles	147,982
• CAE de la Matapédia Inc Amqui	115,500
• CAE de la Région de Mégantic Lac Megantic	221,381
• CAE de Témiscouata Inc Degelis	229,388
• CAE des Basses Laurentides St-Jerome	115,000
• CAE des Laurentides Ste-Adele	139,405
• CAE Fonds Relance Industrielle Com Chambly	121,000
• CAE Harrican Inc Amos	123,000
• CAE Lac St-Jean Est Alma	187,882
• CAE Lac St-Jean Ouest Roberval	141,256
• CAE Maria Chapdelaine Dolbeau	200,021
• CAE MRC Rivière du Loup Riviere du Loup	189,541
• CAE Nicolet Bécancour St-Gregoire	175,273
• CAE Pays de la Neigette Quebec	129,981
• CAE Région D'Acton Acton Vale	234,139
• CAE Région de Matane Matane	189,271
• CAE Région Haut Yamaska Granby	178,000
• CAE Thetford et La Région Thetford Mines	234,567
• CAE Val St-François Windsor	115,917
• CAE Vallée de la Gatineau Inc Maniwaki	183,784
• CAMAQ Aérospatiale du Québec Montreal	105,082
• CAMCO Inc Montreal	180,112
• Canadair Inc Montreal	182,557
• Canadelle Inc Matane	125,527
• Canadian College for Nannies CC Beaconsfield Chiarella	146,434
• Canadien National Ateliers prin St-Laurent	182,840
• Carrefour Jeunesse Emploi Gatineau	296,868
• Commission Ecoles Catholiques Montréal Montreal	126,228
• CEGEP de Rimouski Rimouski	118,759

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• CEGERCO GCL Inc Chicoutimi	112,215
• Centre Référence pour Femmes Rég Thetford-Mines	114,817
• Central Syndicats Démocratiques Montreal	211,150
• Centre Communautaire Jeunes sans Emploi Gatineau	125,903
• Centre Création Entreprises Québec Quebec	322,600
• Centre d'Aide entreprise Portneuf Inc Cap Sante	116,500
• Centre d'Accueil Charleroi Montreal Nord	283,169
• Centre d'Accueil des Laurentides Ste-Agathe-des-Monts	120,480
• Centre d'Aide pour l'Installation Montreal	229,039
• Centre de Formation Barbara Personnel Hull	176,888
• Centre des Femmes de Laval Laval	273,426
• Centre des Jeunes Farnham Inc Farnham	109,474
• Centre Formation Carrosserie Québec St-Jean	204,765
• Centre Maghrebin de Recherche et D Montréal	180,492
• Centre Multifonctionnel Asbestrie Asbestos	300,000
• Centre Objectif Travail de L'Estrie Sherbrooke	110,000
• Chambre de Commerce de Mont-Laurier Mont-Laurier	208,660
• Chambre de Commerce Rivière-au-Renard Gaspe	645,812
• Chambre de Commerce de Ste-Thérèse Gaspe	183,352
• Chisasibi Band Council Chisasibi	137,689
• Cim Centre Canada Corporation Pointe-Claire	104,000
• Circonférence Joliette	123,995
• Clare Holt and Associates Hull	300,514
• Clef Centre Lanaudière d'Emploi Fe Joliette	335,000
• Club Optimiste Mont St-Hilaire Mont St-Hilaire	334,674
• CMI Ad Hoc Pêche Grande Riv Chandler	569,881
• CN Rail St-Laurent	347,305
• Coffre Inc St-Jean sur Richelieu	402,455
• Collectif Femmes Immigrantes de Québec Montreal	229,506
• Collectif Formation Travail KRTB St-Cyprien	358,945
• Comité VVR Villebois Abitibi	106,200
• Comm Dév Econo Port Daniel Chandler	102,198
• Comm Scolaire La Neigette Rimouski	142,216
• Comm Scolaire Rég Tardivel Donnaconna	337,841
• Comm Développement Econo Port Chandler	163,931
• Compagnie des Jeunes Travailleurs Chicoutimi	384,112
• Concertation Educative et Culturelle Drummondville Drummondville	288,387
• Concordia University Students Ass Montreal	113,228
• Conseil Québécois des Coop Dév Rég Montreal	881,383
• Conseil Régional de l'Emploi Sherbrooke	160,510
• Consoltex Inc Montmagny	117,279
• Consultation Maintien Création Québec Longueuil	368,175
• Control Data Institut Montreal	401,785
• Corp Ctre Plein Air Mont Lac Vert Hebertville	119,582
• Corp de Formation et de Dév en Exp Rouyn Noranda	310,563
• Corp Gestion Charmes Sherbrooke	126,883
• Corp Piscine Rég des Basques Trois Pistoles	301,112
• Corp Gest et Prom Acton Vale Inc Acton Vale	101,544
• Côte des Neiges Black Communi Asso Montreal	102,858
• CREE Business Development Center Waswanipi	176,000
• CREME Sherbrooke	460,000
• CSL Montagnais Pointe Bleue	108,347
• CTCF International Div ADT Canada St-Laurent	164,221
• Ctre Aide Entreprises Papineau Inc Buckingham	139,663
• Ctre COOP Val Neigette Rimouski	198,000
• Ctre Femmes Immigrantes Sherbrooke Sherbrooke	150,000
• Ctre Formation Conciergerie Surint Montreal	164,051
• Ctre Intern Art Contemp Montréal Montreal	103,525
• Ctre Région Mégantic CCPEM Lac Megantic	257,305
• Daishowa Inc Quebec	191,860
• Desbiens Les Produits Inc Desbiens	189,121
• Desnoyers Racine Centre de Gestion Hull	239,040
• Dir Gén Education Adultes Min Edu Quebec	475,493
• Dominion Bridge-Québec Lachine	150,637
• Domtar Les Produits Forestiers Montreal	441,739
• Donohue Matane Inc Matane	182,284
• Dufour Odette Degelis	150,720
• Ecole Commerciale du Cap Cap de la Madeleine	133,517
• Ecole du Routier Professionnel du Québec Montreal	291,531
• Ecole Secondaire Jean-Nicolet Nicolet	103,850
• Edumicro Inc Montreal	250,459
• Electro-Robot F Ltee Granby	146,689
• Elle du Nord Les St-Jerome	331,943

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Emersion Manicouagan Inc Centre Baie Comeau	405,079
• Employés Bureau Techniques Valcourt	100,000
• Employés Cadres Professionnels Valcourt	100,000
• Employés de L'Assemblage Valcourt	100,000
• Employés Soudure Usinage Valcourt	100,000
• Energy Pathways Inc Ottawa	155,982
• Entreprises M Cote Fort-Mation Pl Montreal	241,420
• Envol Service de Retour au Travail Hull	285,000
• EPOC Montréal Montreal	706,000
• Equipement Hewitt Ltée Pointe-Claire	119,782
• FRAPPE Montreal	218,530
• Fabrique de Pabos Pabos	130,240
• Famille Lemoyne Société Historique Montreal	144,372
• Fédération des CEGEPS Montreal	1,129,653
• Femmes Rond Point Centre de la Trois-Rivieres	389,161
• Femmes du Saguenay Accès Travail Jonquiere	386,221
• Festival Juste pour Rire Montreal	426,700
• Fondation François Pilote Inc La Pocatiere	181,181
• Fondation Godefroy Laviolette Ste-Therese	101,996
• Fondation Ressources Jeunesse Montreal	147,405
• Formation Info-Technique Inc Vaudreuil	288,543
• Gadbois Ado Club Montreal	108,613
• Garage R Valiquette et Fils Enr St-Jean	301,428
• General Motors du Canada Ltd Ste-Therese	640,533
• Gestion Jeunesse Inc Quebec	190,892
• Glaverbec Inc St-Augustin	241,467
• Gouvernement du Québec Montreal	142,134,955
• Great Whale River Com Ass Ltd Kuujjuaraapik	100,662
• Groupe Action Groulx Ste-Therese	235,609
• Groupe Conseil Nadeau Paradis Levis	123,538
• Groupe CPO Le Inc Granby	357,083
• Groupe Information Travail Montreal	396,000
• Groupe Jeunesse Exocet Inc Boucherville	149,316
• Guerette Raoul Inc Degelis	120,832
• Hewitt Equipement Limitée Pointe-Claire	323,378
• Himont Canada Inc Varennes	111,244
• Hirondelle Comité Accueil Inter Montreal	180,556
• Hyundai Auto Canada Inc Bromont	519,430
• Impulsion Travail Inc Montreal Nord	327,727
• Inst Canadien Educ Adultes Icea Montreal	131,272
• Institut Carrière et Développement Montreal	126,155
• Institut Formation Autochtone du Québec Village des Hurons	105,879
• Institut National des Viandes Inc Montreal	134,386
• Institut Technique Aviron Montreal	296,674
• Intégration Jeunesse 15 24 Inc Montreal	261,118
• Inter Québec Inc Quebec	209,332
• Jeunes Virtuoses de Montréal Young Montreal	102,139
• Jonquière Ville de Jonquiere	142,661
• Kativik Investment Fund Inc Kuujjuaq	144,500
• Kativik School Board Dorval	150,427
• Kemtec Inc Montreal Est	233,338
• La Corporation Touristique du Haut Trinite-des-Monts	206,007
• La Puce Communautaire Montréal Montreal	345,443
• La Rue Rolland Beaudet Consultants Montreal	298,352
• Laurentides Production St-Sauveur	117,500
• Leroux et Associés Levis	231,898
• Les Entreprises Julien Inc Quebec	316,051
• Les Industries James Maclaren Inc Buckingham	189,295
• Les Papiers Scott Ltée Crabtree	148,883
• MACEM Mouvement Animation Civique Outremont	122,022
• Maison des Jeunes Magi Mercieroues Montreal	103,535
• Makivik Corporation Lachine	149,979
• McGill University Montreal	106,392
• Measurex Inc Longueuil	109,750
• Memphrémagog Clé Société Magog	106,529
• Métropole Litho Inc Anjou	208,404
• Mil Davie Inc Lauzon	166,271
• Mil Tracy Sorel	129,657
• Ministère des Finances DGG FRM MEQ Quebec	240,179
• Mistassini Band Corp Chibougamau	102,081
• Montréal Nord Ville de Montreal Nord	101,582
• Montupet Ltée Riviere Beaudette	111,067
• Mouvement des Jeunes Travail MRC St-Eustache	387,000
• Municipalité de Tourelle Tourelle	430,998

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• Nationair Canada Mirabel	517,313
• New Carlisle Corp Mun New Carlisle	123,179
• Normick Perron Inc La Sarre	172,533
• Norsk Hydro Canada Inc Becancour	976,783
• Nutshimih Atusseun Centre Formation Sept-Iles	413,000
• Objectif Travail de L'Estrie Centre Sherbrooke	313,000
• Office Tourisme Laval Laval	107,381
• Option Travail Ste-Foy Centre For Ste-Foy	276,510
• Options Non Trad Place Rive Sud Longueuil	350,807
• Orientation Travail Corporation Tr Quebec	428,000
• PLACE Rive Sud Inc Longueuil	111,000
• Papier Québec Ontario Ltée Cie Baie Comeau	105,538
• Papineau Action Emploi Buckingham	405,500
• Partage Humanitaire ALPEL Inc Laval	115,800
• Passage Travail Rive Sud Levis	314,694
• Passage Yamaska Cowansville	330,628
• Pétro Canada Montreal	216,684
• Plani Com Enr Chicoutimi	386,800
• Poissonnerie La Coquille Caplan	114,407
• Pont Brije Inc Sherbrooke	299,053
• Popco Inc Port-Cartier	124,767
• Portageurs Inc Les St-Louis du Ha Ha	138,561
• Pratt and Whitney Canada Inc Longueuil	1,051,485
• Prévost Car Inc Ste-Claire Dorchester	334,079
• Prog Portage Relatif Dép Drogue Inc Quebec	300,116
• Programme Organisation au Travail Montreal	496,000
• Projet Intégration des Femmes de L'Outaouais Hull	214,292
• PS Jeunesse Inc Valleyfield	404,000
• Québec Ville de Quebec	100,975
• Radio Shack Leurrebec Inc Maniwaki	129,862
• Re-Elles 24397731 Québec Inc St-Eustache	394,758
• Recherche Applique pour l'Ordinateur Montreal	125,000
• Recherche d'Emploi de l'Estrie Club Sherbrooke	267,000
• Recherche d'Emploi Est Club de Inc St-Leonard	192,000
• Recherche d'Emploi Laurentides Club St-Jerome	388,000
• Recherche d'Emploi Montréal Club Ouest Montreal	527,000
• Recherche d'Emploi Thetford Mines Thetford Mines	215,463
• Regard en Elle Repentigny	129,605
• Regroupement Assistés Sociaux des Iles-de-la-Madeleine	166,909
• Ressource Jeunesse de Abitibi Témiscamingue Rouyn Noranda	455,000
• Restigouche Band Council Restigouche	116,724
• Rond Point 16 18 Inc Montreal Nord	416,126
• Sanivan Groupe Inc Anjou	141,118
• Santé et Sécurité au Travail Commi Quebec	630,178
• Secal Jonquiere	866,754
• Serres Hypo-Vie Inc Danville	110,000
• Service Comm d'Entraide des Laurentides Ste-Agathe-des-Monts	245,015
• Service d'aide à l'Emploi de l'Est Montreal	278,000
• Service Travail Jeunesse Inc Victoriaville	391,050
• Services Educatifs GISEQ Inc Les Trois-Rivieres	363,165
• SEVEC Ottawa	115,500
• Shawbridge Youth Centres Corp Montreal	123,371
• Shell Canada Montreal Est	124,882
• Sherbrooke Université Sherbrooke	162,963
• SOC CLE Chaudière Inc Ste-Marie Beauce	106,200
• SOC CLE Haut Richelieu Inc St-Jean sur Richelieu	157,000
• SOC CLE Région Mont Laurier Inc Mont Laurier	152,000
• SOC Formation Industrie Estrie Inc Cowansville	781,260
• SOC Gestion Village Vacances Famille Petit Saguenay	118,118
• Société de Dév Bonavignon Inc New Richmond	135,843
• Société Etablissement Plein Air Quebec	201,445
• Société Montérégienne Développement Longueuil	106,404
• Société Villanelle Montreal	118,795
• Solidarité Parents de Personnes Handicapées Montreal	441,325
• Sous Traitance Industrielle Québec Longueuil	300,299
• Sprint Trois-Rivières Inc Trois-Rivieres	350,694
• Teinturiers Perfecta Grand-Mere	109,953
• Télé Métropole Inc Montreal	103,768
• Tembec Inc Témiscaming	828,863
• Tracto Inc Les Saules	101,749
• Transition Elle Inc St-Romuald	335,000

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Travail Non Traditionnel TN Inc Montreal	543,619
• Travailleurs et Travailleuses Pote Jonquiere	422,163
• Tremplin Travail VM Inc Amqui	403,000
• Ultramar Canada Inc Montreal	308,181
• Université de Montréal Montreal	470,825
• Université du Québec à Rimouski Rimouski	182,575
• Université Laval Faculté Lettres Ste-Foy	102,238
• UQAM Montreal	175,210
• Verdun Ville de, Verdun	175,468
• Ville de Ville-Marie Ville-Marie	114,871
• YMCA Montréal Montreal	380,935
• Youth Horizons Foundation Dorval	104,576
• Youth Skills Development Centre Montreal	258,677
Ontario Region—	
• 795842 Ontario Inc O/A A I M North Bay	107,441
• ACFO Windsor-Essex-Kent Windsor	104,503
• Action Strategies Newmarket	274,833
• Alexandria Park Community Centre Toronto	171,071
• Algonquin College of Applied Arts and Technology Nepean	381,154
• Alternatives Bloomfield	120,663
• Anigawncigig Institute Peterborough	747,656
• Anokeewin Kenomadee Gamik Training Sioux Lookout	341,207
• Assoc Canadienne-Francaise de l'Ontario Hamilton	112,398
• At Your Service Ottawa	320,296
• Atikokan Community Training Centre Atikokan	124,466
• Atikokan COPE Atikokan	214,929
• Bancroft and Haliburton Community Industrial Training Comm Bancroft	309,067
• Banfield-Seguin Ltd Ottawa	130,793
• Barrie and District Training Council Barrie	515,525
• Bearskin Lake Indian Band Bearskin Lake	110,444
• Big Trout Lake Training Program Sioux Lookout	272,279
• Brampton Vandalism Prevention Committee Brampton	163,689
• Brant County Business Incentive Corporation Brantford	130,078
• Brantford Industrial Training Brantford	559,946
• Brownstone K-Care Nursing Home Hamilton	140,577
• Business Concepts Sault Ste Marie	136,227
• Business Development Centre of Fort Erie Fort Erie	208,113
• Cambrian College Sudbury	191,918
• Cambridge Industrial Training Committee Cambridge	585,718
• Canadian Airlines International Toronto	125,000
• Canadian Council for Native Business Toronto	433,009
• Canadian Institute of Business Windsor	234,945
• Canadian Mental Health Association Toronto	198,268
• Canadian National Institute for the Blind Toronto	243,226
• Canadian Opera Company Toronto	348,512
• Canadian Tire Corporation Association Forest	413,400
• Canadore College North Bay	141,775
• Cantel Inc North York	219,509
• Capri Sudbury	272,887
• Carleton Place Chamber of Commerce Carleton Place	194,155
• Centre d'Acces pour Femmes Ottawa	362,379
• Centre des Jeunes de Sudbury Inc Sudbury	107,082
• Centre Serv Ent Reg Hawkesbury	117,711
• Chatham Kent Small Business Chatham	105,323
• Chukuni Business Development Corporation Ear Falls	135,508
• Cleo Consulting Services Ridgetown	288,508
• Coalition of Visible Minority Women Toronto	459,322
• COFTM-Centre Francophone Toronto	235,339
• Collingwood and District Industrial Training Comm Collingwood	312,056
• Committee for Skills Development Fort Frances	383,010
• Community Living-Stormont County Cornwall	213,767
• Community Outreach in Education North York	225,941
• Community Resource Centre Ltd Sault Ste Marie	166,456
• Computer Learning Centre Whitby	257,330
• Conestoga College of Applied Arts & Technology Kitchener	474,976
• Confederation College Thunder Bay	129,332
• Conseil des Ecoles Catholiques de l'Orignal l'Orignal	424,590
• Conseil des Ecoles Separees Kapuskasing	119,250
• Conseil d'Education SDG Public Board Cornwall	504,614
• Control Data Institute Oshawa	164,286
• COPE Windsor Windsor	193,801
• Corporation of the Township of Red Lake Red Lake	285,000
• COSTI-IIAS Immigrant Services Toronto	303,595
• Creative Career Systems Owen Sound	128,659
• Disabled Persons Comm Resources Ottawa	100,178
• Dryden Industrial Training Centre Dryden	188,055
• Duguay Williams and Associates Ottawa	269,023
• Durham Board of Education Whitby	468,064
• Durham College Early Learning Centre Oshawa	299,189
• Durham Region Action Committee Whitby	1,292,304
• Dymar Management Consultants Inc Mississauga	372,318
• East Algoma Community Industrial Elliot Lake	259,504
• East Algoma Small Business Corp Thessalon	149,278
• Eastern Ontario Resettlement/Train/Ins Ottawa	691,106
• Educon Carpentry Adult Training Centre Buckhorn	116,784
• Elgin County Industrial Needs St Thomas	497,846
• Elgin Local Employment Assistance St Thomas	150,725
• Elgin Young Women's Christian Association St Thomas	103,797
• Emitac Industrial Training Centre Scarborough	902,239
• Entry '86 Inc Mt Brydges	451,734
• Fanshawe College of Applied Arts & Technology London	770,686
• Fashion Incubator—City of Toronto	104,281
• Focus for Ethnic Women Inc Waterloo	486,294
• Fryters Addiction Consultation Service Stirling	106,672
• George Brown College Foundation Toronto	106,532
• Georgian College—Learning Resource Barrie	226,182
• Georgian Triangle Economic Development Corp Collingwood	132,145
• Georgian Triangle Tourist Association Collingwood	145,199
• Georgina Association for Business Sutton	131,815
• Greater Fort Erie Bus Dev Corp Fort Erie	120,827
• Greater Peterborough Business Dev Corp Peterborough	139,310
• Grey-Bruce Industrial Training Committee Owen Sound	641,301
• Haldimand-Norfolk Industrial Training Comm Simcoe	709,277
• Haliburton County Development Corporation Haliburton	131,390
• Hamilton and Peel Industries Oakville	2,212,807
• Hamilton-Burlington YMCA Burlington	113,003
• Hamilton Carter Limited Toronto	302,440
• Hamilton East Kiwanis Non-Profit Housing Hamilton	105,756
• Hamilton Wentworth Skills Training Hamilton	1,333,079
• Hamilton Wentworth Third Sector Hamilton	394,415
• Hastings County Board of Education Belleville	255,163
• Hearst Community Industrial Training Committtee Hearst	451,639
• Heritage College St Catharines	108,780
• Hospitality Employment Program Hamilton	341,921
• Humber College of Applied Arts & Technology Etobicoke	181,446
• Huron Employment Liaison Program Clinton	339,601
• Immigrant Community Outreach Centre London	314,050
• Industrial Trade Centre for Women Sudbury	327,082
• Institute of Technical Trades Ltd Toronto	263,524
• Jim Macdonald Motors Ltd Fort Frances	225,000
• John Howard Society of Kingston Kingston	381,650
• John Howard Society of Peterborough Peterborough	349,450
• J-R Business Equipment (1985) Ltd Brockville	263,524
• Kawartha Skills Development Peterborough	415,686
• Kenora Area CITC Kenora	351,506
• Kent Industrial Training Advisory Committee Chatham	802,083
• Keynorth Office Services Sudbury	366,412
• Keyword Walkley Ottawa	299,416
• Kingston Area Training Advisory Committee Kingston	574,926
• Kingston Learning Centre Inc Kingston	131,943
• Kirkland Lake and District Industrial Trng Comm Kirkland Lake	326,283
• Kitchener Waterloo and Guelph Training Advisory Committee Kitchener	1,243,795
• KLEDA Corporation Kirkland Lake	159,438
• K-W Habilitation Services Inc Kitchener	112,692
• L'Association Canadienne Francaise Mississauga	103,019
• Lacloche Manitoulin Business Dev Corp Gore Bay	120,396
• Lakehead CITC Thunder Bay	938,415
• Lakehead University Thunder Bay	175,477
• Lambton County Board of Education Sarnia	173,396
• Lambton Industrial Training Committee Sarnia	915,427
• Language Training Centre of Ottawa Montreal	447,560
• Learning Enrichment Foundation Toronto	253,533
• Leeds and Grenville Training Advisory Committee Brockville	261,631

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Lennox Learning Centre Ltd Napanee	154,249
• Locating Investors for Niagara Inc Thorold	100,000
• London Industrial Training Committee London	1,355,531
• London Youth Project Food Services London	518,720
• Long Point Conservation Authority Simcoe	510,000
• Loyalist College of Applied Arts & Technology Belleville	172,611
• Major Group of Companies Markham	116,864
• Malton School Planning Centre Mississauga	137,802
• Management Training Systems Ltd Brockville	372,887
• Mennonite Central Community Kitchener	124,518
• Merricraft Inc Merrickville	255,337
• Meta Pre-vocational Services Inc Belleville	173,524
• Metro Labour Education Don Mills	135,949
• Metro Toronto Roadbuilders Toronto	223,585
• Midland Penetanguishene Business & Industrial Training Comm Midland	221,449
• Mohawk College Employment Strategies Hamilton	134,944
• Mohawk College of Applied Arts & Technology Hamilton	1,302,020
• Mohawk Council of Akwesasne Cornwall	332,481
• Monarch Youth Auto Refinishers Ajax	374,703
• Municipality of the Township of Carnarvon Mindemoya	100,500
• Munsee Delaware Nation Muncey	244,586
• Musical Performance and Communication Toronto	299,942
• Muskoka-East Parry Sound Bus Dev Corp Huntsville	102,428
• Muskoka Employment Training Centre Huntsville	209,863
• M-Tech Contracting Peterborough	211,573
• National Energy Conservation Association Ottawa	354,528
• Native People of Thunder Bay Thunder Bay	341,153
• Neco Business Development Centre North Bay	107,713
• New Enterprise Workshop Inc Toronto	164,823
• Niagara Falls Chamber of Commerce Niagara Falls	222,260
• Niagara Industrial Training Committee Welland	1,324,545
• Niagara Peninsula Industry Education Council St Catharines	5,324,192
• Niigwin Skills Development and Placement Centre London	361,214
• Nipigon-Red Rock Board of Education Red Rock	106,204
• Nipissing District Industrial Training Corp North Bay	676,203
• Nishnawbe-Aski Nation Thunder Bay	334,684
• Nokee Kwe Occupational Skills London	186,419
• Nord-Aski Frontier Development Inc Hearst	116,662
• Norfolk Womens Community Group Simcoe	225,284
• North Algoma Industrial Training Corp Wawa	544,477
• North Claybelt Business Development Corp Kapuskasing	113,042
• North Simcoe Development Corporation Midland	124,349
• North York and York Region Industrial Training Centre Newmarket	2,048,959
• Northern College of Arts & Technology South Porcupine	645,296
• Northern Community Development Corp Fort Frances	411,341
• Northern Lake Superior Aboriginal Thunder Bay	147,832
• Northern Trainers Worthington	156,817
• Northumberland Information Training Advisory Committee Cobourg	118,079
• Office Automation Education Centre Toronto	406,918
• Oneida Nation Council of the Thames Southwold	253,456
• Ontario Federation of Agriculture Toronto	523,074
• Ontario Head Injury Association St Catharines	135,646
• Ontario March of Dimes Toronto	536,539
• Ontario Rehabilitation and Work Council Scarborough	179,600
• Ontario Social Development Council Don Mills	154,961
• Opportunity for Advancement Toronto	147,944
• Orangeville and District Skills Training Committee Orangeville	117,706
• Orillia and Area Business Development Corp Orillia	104,609
• Orrs Group Inc Cambridge	170,899
• Ottawa YM-YWCA Ottawa	1,113,110
• Ottawa Womens Financial Training Ottawa	427,778
• Ottawa-Carleton Industrial Training Council Ottawa	1,628,953
• Ottawa-Carleton Learning Foundation Ottawa	156,195
• Oxford Industrial Training Group Woodstock	429,311
• Parry Sound Area Industrial Training Committee Parry Sound	202,952
• Peel Board of Education Mississauga	508,538
• Peel Multicultural Council Mississauga	209,769
• Perth Community Training Centre Perth	153,391
• Perth County Community Industrial Training Committee Stratford	252,092
• Port Colborne Kids Camp Port Colborne	147,652
• Port Weller Dry Docks St Catharines	129,836
• Prescott and Russell County Board of Education Hawkesbury	380,379
• Prescott Welding Program Inc Prescott	368,156
• Prescott-Russell Training Corporation Hawkesbury	209,045
• Prince Edward County Business Dev Corp Picton	137,521
• Professional Daycare Systems Inc Guelph	276,852
• Promote Welland Task Force Inc Welland	249,315
• PWL Manufacturing Inc Waterloo	518,838
• Quinte Community Industrial Training Committee Belleville	402,937
• Red Lake-Ear Falls District Skills Training Committee Red Lake	276,508
• Regional Municipality of Ottawa-Carleton Social Services Ottawa	120,208
• Regional Municipality of Waterloo Waterloo	139,918
• Renfrew County Industrial Training Centre Renfrew	455,303
• Renfrew County Small Business Dev Centre Pembroke	153,692
• Riverdale Immigrant Womens Centre Toronto	318,524
• Rose Bautista Consultants Inc Maple	111,964
• Russian Literary Association Ottawa	118,831
• SALEM - Salvation Army Ottawa	100,000
• Salvation Army Booth Centre Ottawa	174,716
• Sarnia Collegiate Institute Sarnia	152,461
• Saugeen Economic Development Corporation Hanover	136,953
• Saugeen Reserve Band Council No 2 Southampton	126,846
• Sault Ste Marie Community Industrial Trng Committee Sault Ste Marie	615,592
• Sault Ste Marie YMCA Sault Ste Marie	282,285
• Sault Ste Marie Business Dev Centre Sault Ste Marie	132,500
• Scarborough Centre for Alternatives Scarborough	156,228
• Scotts Plains Recycling Inc Peterborough	263,677
• Seneca College North York	366,277
• SEVEC - Society for Educational Visits & Exchanges in Canada Ottawa	115,000
• Seven Towers Non-Profit Family Daycare Inc Hamilton	128,127
• Shaw Colleges Ltd Toronto	340,762
• Sheridan College of Applied Arts and Technology Oakville	895,097
• Simcoe County Board of Education Barrie	229,731
• Sir Sandford Fleming College Peterborough	564,277
• Six Nations Council Oshweken	259,908
• Skilteck Association North Bay	341,897
• Smooth Rock Falls Community Indust Training Comm Smooth Rock Falls	108,553
• Societe d'Expertise et de Financement de Prescott-Russell Bourget	121,097
• South Bruce Lakeshore LEAD Corp Kincardine	127,458
• South Temiskaming Business Development Corp Haileybury	128,641
• Sterling Business Academy Inc London	160,606
• Stormont-Dundas-Glengarry Industrial Training Centre Cornwall	455,968
• Stormont-Dundas-Glengarry Business Development Corp Cornwall	113,804
• Stratford Training and Employment Program Stratford	268,782
• St Catharines Youth Community Employment Centre St Catharines	140,399
• St Lawrence College Cornwall	437,749
• St Catharines YMCA St Catharines	132,758
• St Leonard's Society of Brant County Brantford	381,657
• Sudbury Board of Education Sudbury	509,165
• Sudbury District Roman Catholic SC Sudbury	271,518
• Sudbury Industrial Training Advisory Committee Sudbury	971,067
• Suen Ng Sandberg and Associates Thunder Bay	162,892
• Thunder Bay Business Ventures Thunder Bay	217,214
• Timiskaming Board of Education New Liskeard	230,414
• Timmins Industrial Training Centre Timmins	421,556
• TKS Systems Inc Ottawa	184,408
• Toronto Advisory Committee on Employment Training Toronto	1,230,597
• Touchstone Training Centre St Catharines	100,737
• Town of Longlac Longlac	325,000
• Township of Temagami Temagami	250,000
• Treasurer of Ontario Toronto	111,633,039
• Trench Electric-a Division of Guthrie Canadian Invest Scarborough	100,000

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Tri-Ad Graphic Communication Ltd Toronto	110,000
• TV Ontario Toronto	686,200
• Tyendinaga Mohawks Bay of Quinte Deseronto	114,857
• T Kenneth Hopkins Training Program Nepean	210,783
• Unemployed Help Centre of Windsor Windsor	121,087
• Vic Ryhorchuk Enterprises Inc Thunder Bay	219,661
• Victoria County Industrial Training Committee Lindsay	421,756
• Vocational Resource Centre Inc Sudbury	254,240
• Wallaceburg CITC Wallaceburg	431,334
• Walpole Island First Nation Wallaceburg	107,060
• Waterloo County Board of Education Kitchener	215,999
• Wau-be-tek Business Dev Corp Wikwemikong	111,722
• Welding At Its Best Inc London	100,815
• Welland Canals Society St Catharines	133,763
• Welland CFC Welland	102,498
• Wellington County Board of Education Guelph	262,354
• Wentworth County Board of Education Ancaster	278,762
• West Metro CITC Etobicoke	1,293,189
• West Parry Sound Board of Education Parry Sound	145,438
• Windsor - Essex Skills Training Windsor	1,035,289
• Winner's Edge Employment Services Peterborough	109,376
• Women Immigrants of London London	748,264
• Women Training for Employment Kenora	212,633
• Womens Enterprise Skills Training Windsor	500,793
• Woodgreen Community Centre Toronto	301,858
• Working Women Community Centre Toronto	228,259
• Youth Employment Skills (YES) Canada Inc Toronto	2,977,709
• YM-YWCA Owen Sound Owen Sound	138,495
• York Region Education/Industry Concord	132,101
• Youth Employment Services of Victoria Lindsay	195,902
• YWCA of Metropolitan Toronto Toronto	123,497
Manitoba Region—	
• A-Quest Training Centre Winnipeg	291,564
• Adams & Somers Inc Winnipeg	194,983
• Andersen Management Services Inc Winnipeg	245,898
• Anishinaabe Respect Inc Winnipeg	195,917
• Applied Linguistics Centre Winnipeg	411,435
• Assiniboine Community College Brandon	1,095,055
• Assiniboine Park Zoo Development Winnipeg	116,142
• Association for Community Living Winnipeg	194,033
• AVC Adult Vocational Centre Ltd Winnipeg	510,627
• Brandon Core Area Training Project Brandon	122,273
• Brandon Friendship Centre Brandon	226,359
• Brandon Venture Corporation Brandon	159,818
• Brandon Westbran Human Resource Corp Brandon	125,890
• Canadian National Railway Winnipeg	130,505
• Canadian Paraplegic Winnipeg	120,459
• Carman Curling Club Carman	102,072
• Central Plains Business Dev Corp Portage La Prairie	183,486
• Children's Home of Winnipeg Winnipeg	482,613
• City of Winnipeg Winnipeg	615,536
• Dakota Ojibway Business Development Corp Winnipeg	178,099
• Dauphin Leather & Canvas Training Dauphin	141,957
• Don Ayre and Associates Inc Winnipeg	246,204
• Don Ayre and Associates 1984 Inc Winnipeg	293,014
• Energy Pathways Ottawa Ont	166,198
• Enterprise St Boniface Winnipeg	134,885
• Flin Flon Greenstone Business Development Flin Flon	324,244
• Fort Alexander Band Pinefalls	239,314
• Ft Dauphin Brigade Dauphin	166,156
• Human Resource Opportunity Centre Brandon	313,760
• Human Resource Opportunity Centre Winnipeg	833,927
• Indian Management Training Comm Winnipeg	120,838
• Island Lake Tribal Council Winnipeg	117,599
• Jen Don Ventures Ltd Winnipeg	129,494
• Job Finding Club of Winnipeg Winnipeg	117,723
• Ka-Wawiyak Friendship Centre Inc Powerview	157,421
• Keystone Agricultural Products Winnipeg	717,626
• Kirkness Adult Learning Centre	736,989
• Knowles Centre Winnipeg	115,501
• L'Office des Services à L'Enfance Winnipeg	123,426
• Lord Selkirk School Division #1 Selkirk	208,004
• MO Harvey and Associates The Pas	120,929
• Manitoba Technical Training Centre Winnipeg	287,250
• Manitoba Trucking Inc Educ Advisory Winnipeg	288,200
• Marymound Inc Winnipeg	196,265
• Mash Sexual Abuse Treatment Worker Wanipigow	112,770
• Ma-Mow-We-tak Friendship Center Thompson	169,267
• Minister of Finance Prov of Man Winnipeg	13,813,494
• National Energy Conservation Assoc Winnipeg	246,747
• Northeast Interlake Business Riverton	150,321
• Northern Assoc of Community Winnipeg	165,165
• Northern Interlake Recreation Comm St Martin	122,500
• Northwest Man Development Corp Lynn Lake	375,580
• Norway House Indian Band Norway House	107,536
• Pash Systems Ltd Winnipeg	132,556
• Patal Vocational Preparation School Winnipeg	898,096
• Pimajikowan Business Development Corp Pimajikowan	142,039
• Pluri Elles Winnipeg	150,115
• Portage La Prairie Golf Club Portage	130,515
• Prairie Theatre Exchange Winnipeg	137,368
• Premier Personnel Corp Winnipeg	203,615
• RB Russel Vocational High School Winnipeg	136,477
• Red River Community College Winnipeg	1,064,130
• Ron's Drop In Centre Winnipeg	130,764
• Rossbrook House Inc Winnipeg	138,916
• Seine River School Div #14 Ste Anne	207,586
• Social Skills Winnipeg	261,696
• South Winnipeg Technical Winnipeg	393,457
• Southeast Development Corp Winnipeg	458,872
• St James-Assiniboine School Division Winnipeg	277,263
• St Norbert Foundation St Norbert	221,355
• Sturgeon Creek Enterprises Inc Winnipeg	1[illegible]6,350
• Success Business College Winnipeg	168,212
• Super Six Business Dev Centre	195,480
• Swan River Life Skills Project Inc Swan River	318,225
• The Pas Human Resources Opp Centre The Pas	139,272
• The Pas & District Chamber of Commerce The Pas	150,888
• Trainex Industries Inc Winkler	208,420
• Transcona Springfield School Division Winnipeg	346,032
• Triple S Investment Corp Selkirk	227,239
• University of Manitoba Winnipeg	225,296
• Victor Mager Parents Association Winnipeg	163,520
• Westarc Group Inc Brandon	134,183
• Western Diversification Office Winnipeg	2,300,000
• Winnipeg Chamber of Commerce Winnipeg	373,614
• Winnipeg School Division Winnipeg	171,655
• Women Working Inc Winnipeg	338,414
• YM-YWCA of Winnipeg Winnipeg	342,204
• Youth Bus Learning & Development Centre Winnipeg	481,105
• Youth Employment Core Winnipeg	564,801
Saskatchewan Region—	
• Atira Consulting Inc Regina	525,779
• Beaver River Community Futures Committee Beauval	118,417
• Big River Indian Band #118 Debden	101,693
• BSD Training and Resources Ltd Saskatoon	370,834
• Canadian Mental Health Association North Battleford	200,129
• Canadian National Institute for the Blind Saskatoon	118,624
• Canoe Lake Band Canoe Lake	105,879
• Career Development Centre Prince Albert	147,370
• Carlton Trail Regional College Humboldt	491,097
• CDI Career Development Institutes Ltd Saskatoon	309,995
• Cumberland House Development Corp Cumberland House	170,828
• Cumberland Regional College Nipawin	470,922
• Cypress Hills Regional College Swift Current	264,407
• East Central Development Corp Broadview	115,697
• Farmwest Management Ltd Saskatoon	151,572
• Gabriel Dumont Inst of Native Studies and Applied Research Regina	181,161
• Gronnerud and Associates Regina	540,871
• Immigrant Women of Saskatchewan Saskatoon	174,626
• Jasper Cultural and Historical Board Maple Creek	112,649
• La Ronge Native Women's Council Inc La Ronge	161,498
• Lac La Ronge Indian Band La Ronge	207,318
• Lokken and Associates Training Consultants Inc Prince Albert	269,753
• Madeleine Moser Weyburn	108,056
• Meridian Business Development Centre Alsask	118,965

EMPLOYMENT AND IMMIGRATION—*Continued*

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• North West Regional College North Battleford	634,249
• Northlands Career College La Ronge	757,579
• Northlands College Air La Ronge	426,102
• Northwest Business Assistance Corp North Battleford	192,744
• PA and District Comm Services Inc Prince Albert	175,307
• Parkland Education and Employment Coordinating Committee Yorkton	316,818
• Parkland Regional College Melville	584,428
• Peter Ballantyne Indian Band Pelican Narrows	116,751
• Prairie West Regional College Biggar	290,223
• Prince Albert Alliance Church Prince Albert	118,990
• Prince Albert Chamber of Commerce Prince Albert	171,220
• Prince Albert Community Workshop Prince Albert	150,363
• Prince Albert District Chiefs Prince Albert	165,492
• Radius Tutoring Saskatoon	217,089
• Red Earth Band of the Cree Nation Red Earth	112,416
• Regina Dental Laboratory Regina	232,876
• Regina Open Door Society Regina	267,733
• Regional Employment Development Committee Saskatoon	291,168
• Riel Human Resources Employment Regina	314,865
• Sagehill Business Development Corp Bruno	125,047
• Sapphire Consulting Inc Prince Albert	174,943
• Sask Apprenticeable Trades Coordinating Group Regina	516,597
• Sask Indian Training Assesment Group Saskatoon	2,475,521
• Sask Workers' Compensation Board Regina	177,455
• Sask Farm Business Management Coordinating Group Regina	244,378
• Saskatchewan Abilities Council Regina	240,000
• Saskatchewan Abilities Council Saskatoon	114,809
• Saskatchewan Department of Finance Regina	5,477,272
• Saskatchewan Indian Cultural College Saskatoon	124,983
• Saskatchewan Trucking Association Regina	197,258
• Saskatoon Family YMCA Saskatoon	412,519
• SIAST Kelsey Campus Saskatoon	2,210,630
• SIAST Palliser Campus Moose Jaw	549,491
• SIAST Wascana Campus Regina	1,858,697
• SIAST Woodland Campus Prince Albert	1,370,031
• Southeast Regional College Weyburn	270,778
• Town of Hudson Bay Hudson Bay	107,212
• University of Saskatchewan Saskatoon	101,729
• Urton Engele Kook Associates Saskatoon	875,496
• William Charles Band Montreal Lake	262,470
• Yorkton Open Door Society Yorkton	230,706
• 3rd Party Native Coordinating Group Regina	1,667,791
Alberta/Northwest Territories Region—	
• Alberta College Edmonton Alta	1,064,931
• Alberta Roofing Industry Training Calgary Alta	100,000
• Alexander Tribal Government Morinville Alta	262,069
• Alexis Indian Band Glenevis Alta	120,976
• Anderson Tire and Muffler La Ronge Sask	169,624
• Anuri Architects & Associates Ltd Inuvik NWT	140,303
• Association for Adults & Children with Learning Disabilities Yellowknife NWT	108,776
• Athabasca District Chamber of Commerce Athabasca Alta	106,980
• Athabasca University Athabasca Alta	524,460
• Atii Training Inc Ottawa Ont	727,699
• Battle Dr James	435,250
• Battle River Tourist Association Camrose Alta	179,429
• Black Women's Association of Alberta Edmonton Alta	151,164
• Blackfoot Band Tribal Administration Gleichen Alta	233,778
• Bosco Homes Sherwood Park Alta	172,041
• Boy's and Girl's Clubs of Calgary Calgary Alta	104,123
• Bradic/Tuvvik Iqaluit NWT	108,470
• Buffalo Lake Metis Settlement Association Caslan Alta	103,123
• Calgary Association for the Mentally Handicapped Calgary Alta	290,959
• Calgary Board of Education Calgary Alta	349,607
• Calgary Catholic Immigration Society Edmonton Alta	735,958
• Calgary Society of Really Useful Community Connections Calgary Alta	292,884
• Calling Lake Community Association Calling Lake Alta	115,940
• Campbell and Associates Edmonton Alta	242,012
• Camrose Lutheran College Camrose Alta	197,200
• Canada's Aviation Hall of Fame Edmonton Alta	121,469
• Career Advancement Training System Calgary Alta	212,281
• Career Connections Ltd Edmonton Alta	127,982
• Career Development Institute Edmonton Alta	436,570
• Catholic Social Services Edmonton Alta	332,357
• Childrens's Home of Winnipeg/Deaf Winnipeg Man	200,714
• Christian Ventures Catholic Services Calgary Alta	178,992
• City of Calgary Calgary Alta	246,739
• City of Medicine Hat Medicine Hat Alta	142,090
• Community Employment Partnership Camrose Alta	147,825
• Community Futures Committee of Lesser Slave Lake Slave Lake Alta	117,282
• Control Data Institute Edmonton Alta	182,887
• Cowley J R and Associates Ltd Edmonton Alta	230,116
• Crowsnest Pass Business Development Blairmore Alta	117,685
• Dale's Auto Service Grand Centre Alta	107,689
• Deh Cho Society Friendship Centre Ft Simpson NWT	206,414
• Dene Tha Ehts Ande Social Development High Level Alta	145,068
• Dorlores Wach & Associates Training Edmonton Alta	108,000
• East Parkland Community Futures Mirror Alta	151,674
• Edmonton Mennonite Society For Assistance Edmonton Alta	431,747
• Edmonton Recycling Society Edmonton Alta	382,086
• Employment and Training Business Development Ft Good Hope NWT	397,367
• Employment Development Services Edmonton Alta	367,062
• Employment Future for New Canadians Calgary Alta	386,089
• English Language Professionals Inc Edmonton Alta	351,188
• Enoch Indian Band #135 Winterburn Alta	210,707
• Enroute Winnipeg Man	177,528
• Entre-Corp Business Development Medicine Hat Alta	122,452
• Envirocycle Expediting Edmonton Alta	555,973
• Eniviros Wilderness School Association Calgary Alta	272,905
• Evergreen School Division #22 Gimli Man	127,620
• Fairview College Fairview Alta	364,364
• Family and Community Services Wetaskiwin Alta	107,357
• Finishing Time Incorp Calgary Alta	523,6[illegible]
• Flagstaff Family & Community Service Killam Alta	189,772
• Foothills Business Development High River Alta	152,793
• Fort McMurray Regional Job Training Association Fort McMurray Alta	230,129
• Fort McMurray Regional Venture Initiative Fort Mcmurray Alta	220,832
• Frank & Associates Lethbridge Alta	144,344
• Frank & Associates Consultants Stand Off Alta	390,770
• Friends of the Ukrainian Village Edmonton Alta	144,406
• Frog Lake Indian Nation Tribal Frog Lake Alta	110,661
• Gov't of Northwest Territories Yellowknife NWT	3,386,200
• Grande Cache Transition House Society Grande Cache Alta	109,653
• Grande Prairie Regional College Grande Prairie Alta	259,942
• Grant Macewan Community College Edmonton Alta	271,858
• Gulf Canada Resources Calgary Alta	100,000
• Harcourt Mathews & Associates Edmonton Alta	193,715
• Hay River Area Business Development Centre Hay River NWT	148,685
• Hay River Dene Band Hay River NWT	137,860
• Henderson College of Business Calgary Alta	191,708
• Horse Lake Indian Band Hythe Alta	146,126
• Independent Counselling Enterprises Edmonton Alta	281,092
• Inuvik & Area Business Development Centre Inuvik NWT	169,919
• Jack Bredin Community Institute Edmonton Alta	406,003
• Jewish Community Centre Edmonton Alta	244,066
• Keyano College Ft McMurray Alta	404,176
• Komatik Travel Rankin Inlet NWT	159,687
• La Societe Educative du Projet Edmonton Alta	894,604
• Lac La Biche Mission Historical Society Lac La Biche Alta	134,618
• Lac La Biche Regional Business Association Lac La Biche Alta	146,063
• Lacombe Action Group for the Handicapped Lacombe Alta	141,718
• Lakeland College Cold Lake Alta	226,552
• Lamont-Two Hills Community Futures Bruderheim Alta	105,152
• Lamont-Two Hills Business Development Centre Two Hills Alta	144,244
• Lethbridge & District Business Lethbridge Alta	122,943
• Lethbridge Community College Lethbridge Alta	1,507,521
• Life Skills Training Centres Ltd Edmonton Alta	101,234

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Lloydminster Region Business Development Lloydminster Sask	158,405
• Louis Bull Band Training Trust Fund Hobbema Alta	100,000
• Mckay Computer College Edmonton Alta	109,238
• Mcman Youth Services Foundation Calgary Alta	212,438
• Mcman Youth Services Foundation Edmonton Alta	182,185
• Mcmanus & Associates Calgary Alta	150,000
• Meadow Lake Tribal Council Meadow Lake Sask	537,231
• Medicine Hat & District Industrial Training Medicine Hat Alta	239,663
• Medicine Hat College Medicine Hat Alta	579,084
• Medicine Hat Family YMCA Medicine Hat Alta	155,299
• Medicine Hat Rehabilitation Society Medicine Hat Alta	230,017
• Mennonite Central Community Edmonton Alta	350,126
• Metis Local 2951 Owl River Lac La Biche Alta	101,042
• Mount Royal College Calgary Alta	132,390
• Native Economic Development Association Calgary Alta	165,909
• Northern Alberta Institute of Technology (NAIT) Edmonton Alta	220,442
• Northwest Community Futures High Level Alta	151,677
• Nunatext Publishing Corp Nepean Ont	148,198
• Odyssey Youth Service Calgary Alta	418,052
• Office Automation Education Centre Calgary Alta	600,626
• Office Automation Education Centre Edmonton Alta	209,186
• Olds General and Auxiliary Hospital Olds Alta	144,404
• On Site Placement Services Ltd Edmonton Alta	254,922
• Panorama Public & Industrial Co Calgary Alta	174,831
• Pcl Industrial Constructors Inc Edmonton Alta	107,378
• Peigan Employment Service Brocket Alta	356,350
• Provincial Treasurer Edmonton Alta	28,055,906
• Psdn Personal Support & Development Edmonton Alta	120,277
• Red Deer & District Business Development Red Deer Alta	150,000
• Red Deer Chamber of Commerce Red Deer Alta	186,283
• Red Deer College Red Deer Alta	766,849
• Regent Distributing Company Ltd Edmonton Alta	151,102
• Rural Education & Development Association Edmonton Alta	778,300
• Saskatoon Mountain Economic Development Beaverlodge Alta	127,143
• Smeda Business Development Corporation Hythe Alta	134,693
• Soaring Eagle Friendship Centre Hay River NWT	118,750
• Southern Alberta Institute of Technology (SAIT) Calgary Alta	1,668,014
• Specialized Training & Employment Red Deer Alta	251,292
• St Michael's Extended Care Centre Edmonton Alta	188,617
• St Paul's Treatment and Training Centre Cardston Alta	275,591
• Stellar Five Edmonton Alta	297,873
• Stellar Five International Ltd Calgary Alta	103,521
• Sunchild Band Administration Rocky Mountain House Alta	201,345
• T J's Gym & Fitness Centre Inc Sherwood Park Alta	142,083
• T K S Systems Edmonton Alta	238,990
• Tawatinaw Regional Business Development Westlock Alta	165,688
• The Career College Calgary Alta	195,323
• The Dene/Metis Co-Ordinating Group Yellowknife NWT	101,742
• The John Howard Society Edmonton Alta	250,496
• The Sheltered Workshop Society Edmonton Alta	127,748
• Thien Tam Buddist Youth Association Edmonton Alta	159,020
• Tools for Peace Aid to the Third World Edmonton Alta	175,941
• Town of Slave Lake Slave Lake Alta	112,062
• Trans-Continental West Calgary Alta	100,000
• Turner Valley General & Auxiliary Black Diamond Alta	168,979
• Uncle Gabe's Friendship Centre Ft Smith NWT	121,133
• Union Carbide Canada Ltd Red Deer Alta	115,992
• University of Alberta Edmonton Alta	420,698
• University of Calgary Calgary Alta	981,733
• University of Lethbridge Lethbridge Alta	340,393
• Weaver & Devore Trading Ltd Yellowknife NWT	155,465
• Western Industrial Research Calgary Alta	151,746
• Western Industrial Research and Training Edmonton Alta	155,264
• Westerra Institute of Technology Stony Plain Alta	317,394
• Wetaskiwin & District Chamber of Commerce Wetaskiwin Alta	137,989
• Wild Rose Business Development Rockyford Alta	161,039
• Workers Compensation Board Edmonton Alta	592,559
• Yellowhead Regional Education Society Hinton Alta	186,731
• Yellowhead Tribal Council Spruce Grove Alta	160,841
• YMCA Lethbridge Lethbridge Alta	341,166
• YMCA of Edmonton Edmonton Alta	724,648
• Youth Works Calgary Alta	119,753
• YWCA Calgary Alta	226,853
• YWCA of Yellowknife Yellowknife NWT	117,183
• 308299 Alberta Ltd Edmonton Alta	144,744
British Columbia/Yukon Territory Region—	
• 16-37 Business Development Center Terrace BC	169,846
• Ability Personnel Association of Victoria Victoria BC	135,583
• Acro Financial Group Vancouver BC	646,913
• Alberni Clayoquot Development Society Port Alberni BC	168,984
• Alberni District Association for the Mentally Handicapped People Port Alberni BC	131,881
• Allied Indian and Metis Society Vancouver BC	360,414
• Arbutus Development Society Nanaimo BC	292,885
• Armstrong Spallumcheen Chamber of Commerce Armstrong BC	140,116
• Association for Community Education in BC Victoria BC	103,541
• BC Agricultural Research and Development Corporation Victoria BC	149,686
• BC Blind Sports and Recreation Association Vancouver BC	166,122
• BC Conservation Foundation Langley BC	113,735
• BC Forestry Association Cranbrook BC	227,610
• BC Native Women's Society Kamloops BC	165,448
• Barkel Business School Limited Coquitlam BC	500,032
• Beard T H Charlie Lake BC	104,275
• Beaver Lumber Company Limited Penticton BC	121,282
• Beecher Bay Indian Band Sooke BC	120,412
• Belfry Theatre Victoria BC	101,966
• Bowman and Waddell Training Consultants Maple Ridge BC	294,284
• Boy's and Girl's Club Kelowna BC	265,260
• Boy's and Girl's Club Vernon BC	112,259
• Brenda Mines Limited Peachland BC	105,112
• Brinkman and Associates New Westminster BC	104,148
• British Columbia Institute of Technology Burnaby BC	229,013
• Burnaby College Burnaby BC	716,832
• Camosun College Victoria BC	434,954
• Campbell River Aquaculture Association Campbell River BC	134,592
• Campbell River Indian Band Campbell River BC	265,276
• Canadian Airlines International Richmond BC	119,147
• Canadian Institute of Arts for Youth Vancouver BC	156,668
• Canadian Pacific Forest Products Limited Tahsis BC	114,986
• Canapro Enterprises Limited Vancouver BC	161,266
• Canoe Creek Indian Band Dog Creek BC	100,165
• Capilano College North Vancouver BC	910,086
• Career Education Society North Vancouver BC	247,240
• Career Services Ad Hoc Group North Vancouver BC	105,802
• Careers Incorporated Clearbrook BC	223,219
• Careers Incorporated Maple Ridge BC	138,740
• Cariboo College Kamloops BC	201,204
• CDI Career Development Institute Burnaby BC	271,143
• CDI Career Development Institute Surrey BC	561,634
• CDI Career Development Institute Vancouver BC	890,235
• Central Interior Regional Training Institute Prince George BC	171,006
• Central Kootenay Regional District Castlegar BC	108,020
• Children's Challenge Daycare Incorporated Kamloops BC	210,947
• City of Kimberley Kimberley BC	543,881
• Club Bon Accueil Powell River BC	132,372
• Coast Foundation Society Vancouver BC	358,833
• College of New Caledonia Burns Lake BC	192,707
• College of New Caledonia Prince George BC	497,939
• Cominco Ltd Trail BC	317,650
• Community Council of Greater Victoria Victoria BC	448,525
• Computer Access Training Center Kelowna BC	183,998
• Cooper Freed Ltd Denman Island BC	130,794
• Coquitlam Career Center Ltd Port Coquitlam BC	334,308
• Coquitlam Chamber of Commerce Coquitlam BC	101,547
• Corporation of the Village of Harrison Hot Springs Harrison Hot Springs BC	144,179
• Council for Yukon Indians Whitehorse YT	136,226
• Courtenay Recreational Association Courtenay BC	173,757
• Cowichan Business Development Foundation Duncan BC	124,135

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Cowichan Valley Intercultural and Immigrant Aid Society Duncan BC	136,274
• Cowichan Valley Trade School Duncan BC	125,229
• Cowichan Wooden Boat Society Duncan BC	119,523
• Cranbrook Kimberley Regional Business Developoment Centre Marysville BC	182,007
• Dana Naye Ventures Whitehorse YT	151,782
• Dawson Creek and District Chamber of Commerce Dawson Creek BC	132,651
• Delta Recycling Society Delta BC	338,313
• Dexter Wallace and Associates Ltd Vancouver BC	411,380
• DH Careers Clearbrook BC	148,726
• Douglas College New Westminster BC	130,870
• Downtown Blanshard Advisory Committee Victoria BC	272,590
• Downtown Eastside Economic Development Society Vancouver BC	253,896
• Downtown Eastside Residents Association Vancouver BC	114,449
• East Kootenay Community College Invermere BC	164,039
• Esquimalt Neighbourhood House Victoria BC	101,837
• Family Services of Greater Vancouver Vancouver BC	109,033
• FFI Groundwood Mill Mackenzie BC	126,030
• Fleming Watt Associates Langley BC	177,505
• Fletcher Challenge Canada Ltd Youbou BC	100,527
• Focus Foundation of British Columbia Burnaby BC	183,838
• Fort St John Friendship Society Fort St John BC	208,638
• Fraserside Community Services Society New Westminster BC	141,086
• Get Set Services Incorporated Chilliwack BC	301,890
• Gitanmaax Indian Band Council Hazelton BC	119,340
• Gordon Neighbourhood House Vancouver BC	435,092
• Granisle Growth Society Granisle BC	153,957
• Greater Trail Business Development Centre Trail BC	154,553
• Greater Trail Community Futures Committee Trail BC	607,758
• Ha Ho Payuk School Society Port Alberni BC	114,087
• Haida Tribal Society Masset BC	364,439
• Hal Klein and Associates Incorporated Burnaby BC	483,912
• Harbour City Trade School Nanaimo BC	220,765
• Hastings Community Association Vancouver BC	133,154
• Heiltsuk Indian Band Council Waglisla BC	117,232
• Hewett Productions Ltd Vancouver BC	215,192
• Homalco Indian Band Campbell River BC	152,897
• Horizon College Vancouver BC	1,115,040
• Horse Council of British Columbia Vancouver BC	107,654
• Hospitality Industry Education Advisory Council Vancouver BC	628,739
• Houston and District Chamber of Commerce Houston BC	161,603
• Immigrant Services Society of B C Vancouver BC	608,661
• Independent Living Housing Society Victoria BC	127,450
• Intercultural Association of Greater Victoria Victoria BC	182,718
• Interior Indian Friendship Society Kamloops BC	155,172
• International Brotherhood of Electricians Burnaby BC	342,956
• International Buddhist Society Richmond BC	101,691
• Island Office Trends Saanichton BC	345,400
• John Howard Society Campbell River BC	525,176
• Joslin and Associates Ltd White Rock BC	468,063
• Kamloops Trades Training Society Kamloops BC	169,978
• Karen Stephens and Associates Incorporated Victoria BC	337,973
• Kelowna Community Development Ltd Kelowna BC	103,681
• Kelowna Economic Recovery and Employment Development Association Kelowna BC	188,120
• Kermode Friendship Society Terrace BC	181,993
• Kettle River Chapel Rock Creek BC	120,914
• Kootenay Regional Employment Development Association Nelson BC	107,168
• Kwantlen College Surrey BC	216,528
• La Fete Colombienne des Enfants Surrey BC	123,426
• Langley Association for the Handicapped Langley BC	107,323
• Lift Indian Future Training Vancouver BC	126,953
• Logical Actions Victoria BC	448,053
• Logitech Development Project Surrey BC	107,879
• Lower Mainland Society for Literacy Surrey BC	107,566
• Lu'ma Native Housing Society Vancouver BC	250,902
• L'Association des Francophones de Nanaimo Nanaimo BC	161,043
• M Turner and Associates Prince George BC	200,999
• MacDonald Dettwiler and Associates Richmond BC	107,380
• Malaspina College Parksville BC	138,346
• Matsqui Abbotsford Community Services Association Abbotsford BC	453,997
• McKay Career Training Ltd Vancouver BC	174,794
• Metro Jobmart Vancouver BC	606,162
• MOSAIC Vancouver BC	1,515,879
• Mount Currie Indian Band Council Mount Currie BC	264,049
• Musqueam Holdings Ltd Vancouver BC	127,604
• Musqueam Indian Band Vancouver BC	168,637
• Nanaimo Community Employment Nanaimo BC	146,241
• Nanaimo Indian Band Nanaimo BC	167,842
• Nanaimo Skills Training Center Ltd Nanaimo BC	189,427
• Nanaimo Youth Services Association Nanaimo BC	141,903
• Native Education Center Vancouver BC	949,819
• Nelson and District Community Resources Society Nelson BC	334,215
• Nishga Valley Health Board Aiyansh BC	111,683
• Norfolk Personnel Services Ltd Burnaby BC	199,618
• North Cariboo Economic Development Association Quesnel BC	126,901
• North Coast Economic Development Corporation Prince Rupert BC	144,804
• North Coast Tribal Council Prince Rupert BC	182,588
• North Fraser Employment Development Society Mission BC	126,163
• North Island College Comox BC	281,112
• North Island Crisis Center Society Port Hardy BC	123,677
• North Island Mariculture Association Port Hardy BC	114,628
• North Okanagan Development Corporation Vernon BC	155,702
• North Shore Association for the Physically Handicapped North Vancouver BC	107,820
• Northern BC Museum Association Prince Rupert BC	120,521
• Northern Lights College Fort St John BC	161,338
• Northwest Community College Terrace BC	301,743
• NRS Block Brothers Realty Limited Courtenay BC	196,035
• Nuu Chah Nulth Economic Development Corporation Port Alberni BC	143,374
• Nuxalk Nation Band Council Bella Coola BC	251,807
• Obair Economic Society Dawson Creek BC	126,488
• Office Automation Education Center Vancouver BC	521,539
• Okanagan College Kelowna BC	520,582
• Okanagan Indian Educational Resource Centre Penticton BC	116,891
• Okanagan North Community Futures Committee Vernon BC	254,970
• Okanagan Similkameen Community Development Penticton BC	143,295
• Open Learning Agency Vancouver BC	430,824
• Orientation Adjustment Services Vancouver BC	510,397
• Outdoor Recreation Council of British Columbia Vancouver BC	278,803
• Oweekeno Indian Band Council Port Hardy BC	104,881
• Pacific Legal Education Association Vancouver BC	449,621
• Pan Pacific Vancouver Hotel Vancouver BC	110,717
• Peace Liard Community Futures Business Development Center Association Fort St John BC	254,440
• Pearson Assessment Society Vancouver BC	179,535
• PG Employment Enhancement Vancouver BC	254,071
• Pierre DuBrulle Culinary School Vancouver BC	212,208
• Pitman Business College Vancouver BC	473,377
• Practical Dynamics 1989 Limited Victoria BC	135,690
• Practical Employment Training Society Kamloops BC	201,294
• Prince George Business Development Centre Prince George BC	169,428
• Prince George Native Friendship Center Prince George BC	306,523
• Prince George Pulp and Paper Limited Prince George BC	200,983
• Priority Corporate Services Incorporated Kelowna BC	178,438
• Pro Care Consultants Surrey BC	555,768
• Pro Soft Training Institute Incorporated New Westminster BC	412,282
• Procare Consultants Incorporated Vancouver BC	318,206
• Province of British Columbia Victoria BC	33,963,138
• R D K Career Services Incorporated Port Hardy BC	420,781
• Revelstoke Community Futures Committee Revelstoke BC	374,720
• Roofing Contractors Association of British Columbia Burnaby BC	101,766

EMPLOYMENT AND IMMIGRATION—*Continued*

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• Saanich Indian School Board Brentwood Bay BC	296,621
• School District 30 Ashcroft BC	110,599
• School District 32 Hope BC	124,816
• School District 33 Chilliwack BC	262,806
• School District 35 Langley BC	540,954
• School District 37 Delta BC	502,922
• School District 38 Richmond BC	393,980
• School District 40 New Westminster BC	728,232
• School District 46 Gibsons BC	185,789
• Sea to Sky Enterprise Centre Limited Squamish BC	103,398
• Sechelt Indian Band Sechelt BC	147,981
• Secwepemc Cultural Education Society Kamloops BC	146,618
• Selkirk College Nelson BC	167,489
• Share Community Services Coquitlam BC	213,483
• Shoreline Community School Association Victoria BC	300,243
• Shuswap Community Futures Committee Salmon Arm BC	136,308
• Shuswap Ventures Corporation Salmon Arm BC	150,337
• Simon Fraser Society for the Mentally Handicapped Coquitlam BC	286,491
• Simon Fraser University Burnaby BC	637,003
• Skeena Labour Market Development Terrace BC	143,565
• Skeena Native Development Society Terrace BC	175,210
• Skidegate Indian Band Council Queen Charlotte City BC	139,940
• Soda Creek Indian Band Williams Lake BC	150,723
• Sound Visions Electronics Nanaimo BC	132,684
• Spectrum Community School Society Victoria BC	272,163
• Squamish Indian Band North Vancouver BC	139,364
• Start Economic and Employment Development Society Quesnel BC	120,533
• Steve Miller Personnel Salmon Arm BC	168,915
• Sto Lo Nation Sardis BC	156,479
• Sto Lo Tribal Council Sardis BC	168,510
• Stoney Creek Indian Band Vanderhoof BC	133,632
• Strathcona Employment and Economic Development Society Campbell River BC	356,425
• Summerland Pentecostal Church Summerland BC	123,632
• Sun Country Business Center Ltd Ashcroft BC	137,420
• Sunshine Coast Business Development Center Sechelt BC	116,643
• Surrey Community Services Society Surrey BC	136,159
• Surrey Delta Immigrant Services Society Surrey BC	315,517
• Surrey Rehabilitation Society Surrey BC	331,662
• T and R Learning Systems Ltd Vancouver BC	178,187
• Tahltan Tribal Council Dease Lake BC	252,850
• Terrace and District Community Services Society Terrace BC	233,027
• Territory of Yukon Whitehorse YT	1,208,414
• Tillicum Haus Native Friendship Center Nanaimo BC	194,309
• TIPS Career Center New Westminster BC	574,973
• Tl'azt'en Nations Fort St James BC	125,525
• Tsartlip Band Council Brentwood Bay BC	192,657
• Tsawataineuk Indian Band Council Kingcome Inlet BC	101,803
• Ulkatcho Indian Band Anaham BC	125,353
• United Native Nations Vancouver BC	187,508
• University of British Columbia Maple Ridge BC	152,522
• University of Victoria Victoria BC	581,085
• Upper Fraser Valley Society for the Mentally Handicapped Sardis BC	141,309
• Urban Images for Native Women Vancouver BC	327,551
• Urban Native Youth Association Vancouver BC	350,730
• Valley Native Friendship Center Society Duncan BC	206,131
• Vancouver College Vancouver BC	215,520
• Vancouver Community College Vancouver BC	423,464
• Vancouver Eastside Educational Enrichment Society Vancouver BC	473,775
• Vancouver Island Autistic Homes Society Victoria BC	114,498
• Vancouver Neurological Association Vancouver BC	110,558
• Vancouver Richmond Association for the Mentally Handicapped Vancouver BC	184,324
• Vancouver School Board Vancouver BC	1,443,071
• Vancouver Society for Immigrant Women Vancouver BC	126,828
• Vernon and District Social Planning Council Vernon BC	221,395
• Victoria Career Development Society Victoria BC	312,978
• Victoria Native Friendship Center Victoria BC	167,061
• Victoria Women in Trades Society Brentwood Bay BC	188,950
• Wadolna Consultants Incorporated Vancouver BC	101,247
• West Vancouver Coho Festival Society West Vancouver BC	148,922
• Westbank Indian Band Kelowna BC	106,655
• Whistler International Consulting Ltd North Vancouver BC	139,434
• Whuneez Economic Development Society Vanderhoof BC	155,113
• William B Long and Associates Burnaby BC	323,905
• Williams Lake Business Development Center Williams Lake BC	166,982
• Windward Apparel Ltd Vancouver BC	274,872
• Worker's Compensation Board of British Columbia Richmond BC	459,872
• Young Men's Young Women's Christian Association Vancouver BC	868,350
• Yukon Indian Women's Association Whitehorse YT	172,073
National Headquarters—	
• Canadian Association for Co-Operative Education Toronto Ont	139,527
• Canadian Automotive Repairs and Service (CARS) Council Ottawa Ont	377,777
• Canadian Co-Operative Association Ottawa Ont	141,661
• Canadian Council for Native Business Toronto Ont	164,096
• Canadian Data Bank Information Edmonton Alta	290,453
• Canadian Guidance Counselling Foundation Ottawa Ont	579,139
• Canadian Manufacturer's Association Toronto Ont	563,990
• Canadian Restaurant and Food Services Toronto Ont	100,039
• Canadian Steel Trade Conference Toronto Ont	1,500,000
• Career Work Education Association Canada Hamilton Ont	122,723
• Decision Ottawa Ont	185,372
• Employability Resources Network Inc Ottawa Ont	1,448,706
• Federation des Jeunes Canadiens Francais Inc Ottawa Ont	262,096
• Federation of Canadian Municipalities Ottawa Ont	137,335
• Frontier College Toronto Ont	691,354
• International Association of Machinists and Aerospace Worker's Ottawa Ont	1,112,126
• Joint Human Resources Committee of EEMAC Ottawa Ont	172,200
• Joint Human Resources Committee Terms of Reference of CHBA Ottawa Ont	115,434
• John Labatt Limited London Ont	240,000
• Lauback Literacy of Canada Bedford Que	212,670
• Nechi Institute Edmonton Alta	258,894
• Neil Squire Foundation Vancouver BC	1,411,671
• Rural and Remote Community Adjustment Committee Scarborough Ont	119,957
• Western Canada Distance Education Atabasca Alta	290,078
• Women's Inventors Project Waterloo Ont	136,122
• YMCA Youth Enterprise Centre Montreal Que	3,273,136
• Young Men's Christian Association of Canada Native Council Montreal Que	440,849

Contribution to the Provinces of Newfoundland and Nova Scotia for restructuring of institutional vocational training systems $400,000

Nova Scotia Region—	
• Minister of Finance Province of Nova Scotia Halifax	400,000

Payments to provinces companies and individuals under agreements entered into by the Minister of Employment and Immigration with the province subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries including undischarged commitments under previous agreements $9,886,256

Nova Scotia Region—	
• Boucher MT Pictou	404,831
• Loomer P Kentville	247,791
Quebec Region—	
• Ministère des Finances du Québec Montreal	470,215
• Union Producteurs Agricoles Longueuil	1,485,715
Ontario Region—	
• Charterways Transportation Ltd London	110,593
• East Central AES Port Perry	104,570
• Eastern Counties AES Vankleek Hill	121,815
• Elgin County AES Aylmer	157,640

EMPLOYMENT AND IMMIGRATION—*Concluded*

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• Essex County AES Leamington	157,749
• Frontenac-Leeds AES Athens	102,599
• Grey-Bruce AES Owen Sound	165,976
• Kent AES Chatham	184,312
• Niagara Region AES St Catharines	107,783
• Northumberland AES Cobourg	153,810
• Ottawa Valley AES Stittsville	124,301
• Simcoe Area AES Delhi	143,206
• Stormont-Dundas AES Chesterville	122,535
• Tri-County AES Tillsonburg	236,297
• Waterloo-Wellington-Dufferin AES Fergus	113,857
Manitoba Region—	
• Agricultural Employment Services Brandon	105,502
• Agricultural Employment Services Dauphin	112,732
• Agricultural Employment Services Portage La Prairie	123,789
• Agricultural Employment Services Selkirk	113,038
• Agricultural Employment Services Winkler	124,082
Saskatchewan Region—	
• Agricultural Employment Services North Battleford	101,803
• Agricultural Employment Services Saskatoon	100,256
Alberta/Northwest Territories Region—	
• Agriculture Employment Services Calgary Alta	110,472
• Agriculture Employment Services Edmonton Alta	112,808
• Agriculture Employment Services Grande Prairie Alta	113,674
• Agriculture Employment Services Lethbridge Alta	131,290
British Columbia/Yukon Territory Region—	
• Bean G Abbotsford BC	242,418
• Benson W Kelowna BC	205,000
• Dorosz J Victoria BC	117,990
• Grant D Penticton BC	242,475
• Scotthorne D Duncan BC	165,900
National Headquarters—	
• Association of Canadian Orchestras Toronto Ont	200,000
Job Accomodation Network of America Contribution $94,160	
Canadian Guidance and Counselling Foundation $300,000	
• Canadian Guidance and Counselling Foundation Ottawa Ont	300,000
Government's Contribution in Respect of Fishermen's Benefits $251,013,556	
IMMIGRATION PROGRAM $86,942,519	
Grant to the United Nations High Commissioner for Refugees (UNHCR) $5,000,000	
National Headquarters—	
• United Nations High Commission for Refugees Geneva Switzerland	5,000,000
Adjustment Assistance $69,278,137	
Nova Scotia Region—	
• Nothin' Fancy Stores Lower Sackville	118,742
• Zellers Toronto Ont	132,715
Quebec Region—	
• Europa Hotel Montreal	298,919
• Frontenac Ameublement Montreal	317,579
• Mercure Hotel Quebec	158,419
• S Rossy Inc Montreal	577,243
• Zellers Inc Carrefour de l'Estrie Sherbrooke	106,700
Ontario Region—	
• 389164 Ontario Ltd Toronto	404,223
• Airlift Limousine Service Ltd North York	190,510
• Amity Goodwill Industries Hamilton	148,367
• Atlas Furniture Ex Ottawa	191,715
• Big Bill's Kitchener	171,342
• Celebrity Inn Mississauga	134,224
• Centre Catholique pour Immigrants Ottawa	691,544
• COSTI-IIAS Immigrant Services Toronto	751,021
• London Cross Cultural Learner Centre London	198,255
• Interfusion Furniture & Supply Toronto	275,532
• J Pascal Inc Gloucester	105,622
• Joe Gemeiner Willowdale	293,632
• Kingsway Motel Oshawa	201,026
• K-W House Church Assembly Inc Kitchener	293,497
• Life Furniture Co Toronto	191,947
• N O A H Reception Centre Toronto	319,477
• Seven Star Furniture and Appliances London	256,551
• The Table Shoppe Toronto	334,803
• Toronto Apartment Buildings Co Ltd Toronto	819,523
• Towers Bonimart Mississauga	118,978
• Town Manor Motor Hotel Hamilton	225,567
• Woodgreen Red Door Family Shelter Toronto	399,984
• World Vision Canada Mississauga	818,876
• Zellers Inc Toronto	697,354
Manitoba Region—	
• Big Four Sales Ltd Winnipeg	265,718
• Centre House Hostel Winnipeg	353,079
• J Werier & Company Ltd Winnipeg	683,930
• Manitoba Interfaith Winnipeg	193,056
Saskatchewan Region—	
• Woolco Department Store Regina	124,869
• 3J Holdings Regina	100,687
British Columbia/Yukon Territory Region—	
• C and C Merchants Wholesale Limited Burnaby BC	124,009
• Granco Furniture Company Vancouver BC	424,466
• Immigrant Services Society of BC Vancouver BC	524,536
• Woodwards Stores of BC Limited Vancouver BC	525,248
National Headquarters—	
• Ontario Legal Aid Plan Toronto Ont	3,487,223
• The Government of Newfoudland and Labrador St John's Nfld	227,650
Immigrant Settlement and Adaptation $7,370,331	
Nova Scotia Region—	
• Metropolitan Immigrant Settlement Association Halifax	112,000
Quebec Region—	
• Centre Social Aide aux Immigrants Westmount	139,000
Ontario Region—	
• Catholic Immigration Centre Ottawa	143,243
• Chinese Information & Community Scarborough	136,340
• Costi-Iias Immigrant Services Toronto	123,098
• Kitchener-Waterloo YMCA Kitchener	137,548
• London Cross-Cultural Learner Centre London	206,054
• Multicultural Assistance Services Mississauga	130,742
• Ottawa-Carleton Immigrant Services Ottawa	188,329
• Woodgreen Red Door Family Shelter Toronto	161,053
Manitoba Region—	
• Citizen Council of Manitoba Winnipeg	198,650
• Manitoba Interfaith Immigration Winnipeg	109,620
Alberta/Northwest Territories Region—	
• Calgary Catholic Immigrant Society Calgary Alta	139,855
• Calgary Immigrant Aid Society Calgary Alta	134,144
• Catholic Social Services Edmonton Alta	152,804
British Columbia/Yukon Territory Region—	
• Immigrant Services Society of BC Vancouver BC	226,375
• MOSAIC Vancouver BC	141,000
• Surrey Delta Immigrant Services Society Surrey BC	101,000
• United Chinese Community Enrichment Services Society Vancouver BC	111,611
Host Program $787,783	
Settlement Language Training Program $3,911,361	
Nova Scotia Region—	
• Halifax Immigrant English as a Second Language Society Halifax	100,250
National Headquarters—	
• International Organization for Migrant Geneva Switzerland	732,547
Refugee Backlog $594,907	
Ontario Region—	
• Multicultural Assistance Services Mississauga	131,419
• Toronto Refugee Information Drop-In Centre Toronto	162,923

ENERGY, MINES AND RESOURCES $375,880,701

Department $375,723,701

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ENERGY PROGRAM $256,175,957	
University of Calgary for the Energy Resources Institute $175,000	
• University of Calgary Calgary Alta	175,000
Grants in support of organizations associated with the research development, management and promotion of energy related issues $47,500	
In support of Laval University for a scholarship program $135,000	
• Laval University Quebec Que	135,000
Contribution to the Organizing Committee of the 14th Congress of the World Energy Conference $200,000	
• World Energy Conference Montreal Que	200,000
Natural Gas Laterals Program $2,048,284	
• Gaz Metropolitain Inc Ste-Foy Que	2,048,284
In support of a transportation energy Task Force $44,500	
In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution $2,644,665	
• Canadian Electrical Association Montreal Que	375,000
• Encon Enterprises Inc Calgary Alta	302,292
• Newfoundland Light and Power Co Ltd St John's Nfld	145,098
In support of low cost energy conservation initiatives $830,293	
• CIPEC Ottawa Ont	300,000
• Canadian Hospital Association Ottawa Ont	300,000
In support of commercial-scale demonstration of advanced electrolyctic hydrogen production $415,272	
• University of Toronto Toronto Ont	324,505
In support of Government-industry activities for development of new liquid fuels $226,000	
• Canadian Gas Association Don Mills Ont	201,189
In support of conversion of natural gas vehicles $117,000	
• BC Gas Inc Vancouver BC	102,000
Federal share of the Canadian Electrical Association Research and Development Program $1,732,000	
• Canadian Electrical Association Montreal Que	1,732,000
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System $10,076,615	
• Interprovincial Pipe Line Limited Calgary Alta	10,076,615
Petroleum Compensation $153,736	
• Revenue Canada Customs and Excise Ottawa Ont	153,736
In support of the Remote Community Demonstration Program $279,359	
In support of biomass combustion systems in Prince Edward Island $788,293	
• Fathers of Confederation Bldg Trust Charlottetown PEI	112,401
• PEI Energy Corporation Charlottetown PEI	471,287
In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy $4,572,642	
• Canadian General Electric Co Ltd Mississauga Ont	286,377
• Cassiar Mining Corporation Cassiar BC	193,828
• CIL Inc Toronto Ont	378,618
• Guertin Brothers Coating	121,702
• Imperial Oil Ltd Sarnia Ont	209,046
• Nor-am Electrical Ltd Markham Ont	126,827
• Powerplex Technologies Inc Downsview Ont	1,348,332
• Pulp and Paper Research Institute of Canada Pointe Claire Que	1,077,237
• Stackpole Ltd Toronto Ont	572,568
In support of renewable energy research and development $1,397,408	
• Canadian Electrical Association Montreal Que	241,005
• Institut National de la Recherche Scientifique-Energie Varennes Que	306,111
• Institute of Man and Resources Charlottetown PEI	200,000
• Ortech International Mississauga Ont	418,016
Payments for the purposes of the Canadian Exploration Incentive Program Act—CASH $7,775,262	
• Ahoy Petroleum Inc Calgary Alta	6,167
• Aibal Exploration Inc Calgary Alta	25,278
• Alterio Resources Ltd Calgary Alta	20,015
• Atlantis Resources Ltd Calgary Alta	132,059
• Benchmark-One Hydrocarbons Inc Calgary Alta	140,412
• Cavalier Capital Corporation Calgary Alta	339,894
• Coseka Resources Limited Calgary Alta	176,250
• Cube Energy Corp Calgary Alta	98,519
• Dorset Exploration Ltd Calgary Alta	59,137
• Dynalta Energy Corporation Calgary Alta	342,750
• Encal Energy Ltd Calgary Alberta	128,958
• Enerfund (1988) Oil & Gas Limited Partnership Calgary Alta	174,819
• First Guardian Petroleum Corporation Calgary Alta	2,700
• Gardiner Oil and Gas Limited Calgary Alta	31,970
• Int'l Focus Res Inc Calgary Alta	49,736
• Iona Resources (West) Limited Dartmouth NS	104,699
• Joss Energy Ltd Calgary Alta	142,399
• Middlefield Resource Fund 1988 Limited Partnership Toronto Ont	408,991
• Middlefield Resource Fund 1988 Limited Partnership Toronto Ont	105,001
• Moreland Oil & Gas Ltd Calgary Alta	40,500
• Morgan Hydrocarbons Inc Calgary Alta	37,876
• Morrison Petroleums Ltd Calgary Alta	165,089
• NIM Resource - 1988 and Company Limited Partnership Vancouver BC	70,654
• Orbit Oil & Gas Ltd Calgary Alta	88,810
• Paragon Petroleum Limited Calgary Alta	20,006
• Petrolia Oil & Gas Ltd Calgary Alta	483,800
• Target Carbon "3" Inc Calgary Alta	20,877
• Tarragon Oil and Gas Limited Calgary Alta	47,589
• The Rimoil Corporation Winnipeg Man	304,465
• Trical Resources Inc Calgary Alta	1,758,873
• Trigas Exploration Ltd Calgary Alta	626,844
• Trilogy Resource Corporation Calgary Alta	37,551
• Truax Resources Corporation Calgary Alta	152,188
• Twin Richfield Oils Ltd Calgary Alta	325,549
• Tylox Resource Corporation Calgary Alta	49,736
• Westem Resources Minerals Limited Calgary Alta	375,375
Payments for the purposes of the Canadian Exploration Incentive Program Act—PAYE $36,505,987	
• 398598 Alberta Ltd Calgary Alta	224,853
• 403842 Alberta Inc Calgary Alta	109,641
• 591378 Saskatchewan Ltd Saskatoon Sask	101,068
• 834524 Ontario Inc Calgary Alta	134,460
• Ahoy Petroleum Inc Calgary Alta	138,253
• Aibal Exploration Inc Calgary Alta	400,512
• Albas Two Development Inc Calgary Alta	288,840
• Alterio Resources Ltd Calgary Alta	96,741
• American Eagle Petroleums Ltd Calgary Alta	378,047
• Atlantis Resources Ltd Calgary Alta	261,569
• Benchmark-Two Hydrocarbons Inc Calgary Alta	373,500
• Black Gold Oil & Gas Ltd Calgary Alta	109,883
• Cabre Exploration Ltd Calgary Alta	123,345
• Canada Northwest Energy Limited Calgary Alta	1,244,502
• Canadian Charger Petroleum Corporation Vancouver BC	1,096,845
• Canadian Jorex Limited Calgary Alta	174,230
• Canadian Resource Opportunities Inc Calgary Alta	186,750
• Cavalier Capital Corporation Calgary Alta	174,640
• Chesapeake Resources Ltd Calgary Alta	179,564
• Cimarron Petroleum Ltd Calgary Alta	476,358

ENERGY, MINES AND RESOURCES—*Continued*

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• Claude Resources Inc Saskatoon Sask	408,197
• Clearport Petroleums Ltd Toronto Ont	314,060
• CMP 1989-11 Resource Partnership and Company Ltd Toronto Ont	174,300
• Coho Resources Limited Calgary Alta	473,000
• Colin Energy Corporation Calgary Alta	761,184
• Cube Energy Corp Calgary Alta	612,625
• Czar Resources Ltd Calgary Alta	253,371
• Dorset Exploration Ltd Calgary Alta	466,283
• Dynalta Drilling Corporation Calgary Alta	882,058
• Dynalta Drilling Corporation Calgary Alta	423,741
• Encal Energy Ltd Calgary Alta	86,381
• Enerfund (1988) Oil & Gas Limited Partnership Calgary Alta	176,271
• First Guardian Petroleum Corporation Calgary Alta	146,700
• Gardiner Oil and Gas Limited Calgary Alta	1,397,465
• Gobi Oil Limited Calgary Alta	129,465
• Grosvenor Park Natural Gas Fund Limited Toronto Ont	3,643,014
• Hershey Oil Corporation Pasadena Calif USA	122,459
• Hillcrest Resources Ltd Calgary Alta	633,418
• Int Focus Res Inc Calgary Alta	628,117
• Intl Delta Resources Ltd Vancouver BC	146,690
• Iona Resources (West) Limited Dartmouth NS	48,436
• Joss Energy Ltd Calgary Alta	656,466
• Lasmo Canada Inc Calgary Alta	136,895
• Longview Resources Inc Calgary Alta	122,885
• Middlefield Resource Fund 1988 Ltd Partnership Toronto Ont	131,767
• Middlefield Resource Fund 1989 II Ltd Partnership Toronto Ont	712,515
• Moreland Oil & Gas Ltd Calgary Alta	71,430
• Morgan Hydrocarbons Inc Calgary Alta	496,293
• Morrison Petroleums Ltd Calgary Alta	237,960
• Newscope Resources Limited Calgary Alta	102,393
• NIM Resource-1988 and Company Limited Partnership Vancouver BC	580,446
• NIM Resources-1989 and Company Limited Partnership Vancouver BC	690,902
• Northridge Canada Inc Calgary Alta	899,413
• Optima Energy Corporation Calgary Alta	216,345
• Orbit Oil & Gas Ltd Calgary Alta	178,280
• Paragon Petroleum Limited Calgary Alta	428,194
• Poco Petroleums Ltd Calgary Alta	1,020,492
• Sirius Energy Corporation Ltd Calgary Alta	180,277
• SRI Oil & Gas Inc Montreal Que	507,269
• Summit Resources Limited Calgary Alta	439,931
• Target Carbon "3" Inc Calgary Alta	86,255
• Target Carbons "5" Inc Calgary Alta	113,783
• Tarragon Oil and Gas Limited Calgary Alta	4,870,862
• Trical Resources Inc Calgary Alta	3,085,796
• Trigas Exploration Ltd Calgary Alta	104,967
• Trilogy Resource Corporation Calgary Alta	177,326
• Truax Resources Corporation Calgary Alta	226,727
• Twin Richfield Oils Ltd Calgary Alta	44,345
• Tylox Resource Corporation Calgary Alta	494,110
• Ulster Petroleums Ltd Calgary Alta	517,402
• Venator (1988) Ltd Calgary Alta	520,823
• Western d'Eldona Resources Limited Calgary Alta	106,672

In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Nova Scotia $8,302,998

• Province of Nova Scotia Halifax NS	8,302,998

Payments to Nova Scotia Resources (Ventures) Limited in respect of Canadian exploration expenses and Canadian Development expenses $8,030,932

• Nova Scotia Resources (Ventures) Ltd Halifax NS	8,030,932

Canada/Nova Scotia Offshore Petroleum Board $279,531

• Canada/Nova Scotia Offshore Petroleum Board Halifax NS	279,531

Government Industries Activities for development of new liquid fuels—Non-panel fuels $50,305

In support of Hydrogen Industry Council $189,233

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• Hydrogen Industry Council Montreal Que	189,233

In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland $10,619,193

• Province of Newfoundland and Labrador St John's Nfld	10,619,193

Contribution to the Canada/Newfoundland Offshore Petroleum Board $2,377,422

• Canada/Newfoundland Offshore Petroleum Board St John's Nfld	2,377,422

Contributions in support of organizations associated with the research, development, management and promotion of energy-related issues $504,999

Canadian Exploration and Development Program payments—CASH $64,468,559

• 388623 Alberta Ltd Calgary Alta	173,824
• 790244 Ontario Ltd Calgary Alta	4,878
• Albas Two Development Inc Calgary Alta	132,450
• Altana Exploration Company Calgary Alta	516,563
• American Eagle Petroleums Inc Calgary Alta	330,625
• American Trading and Production Corp Calgary Alta	120,596
• Amoco Canada Petroleum Company Ltd Calgary Alta	2,500,000
• Anderson Exploration Ltd Calgary Alta	366,875
• APL Oil & Gas Ltd Calgary Alta	83,346
• Arkoma Production Company of Canada Inc Calgary Alta	103,412
• AT&S Exploration Ltd Calgary Alta	51,230
• Bankeno Resources Ltd Calgary Alta	30,862
• Bearcat Explorations Ltd Calgary Alta	3,862
• BHP Petroleum (Canada) Inc Calgary Alta	98,480
• Bibler Oil & Gas Exploration Ltd Kalispell USA	62,712
• Black Gold Oil & Gas Ltd Calgary Alta	193,293
• Blackstone Resources Inc Calgary Alta	119,652
• Blue Gold Oil & Gas Limited Partnership 1 Dartmouth NS	38,165
• Blue Range 1988 Exploration & Development Corp Calgary Alta	122,631
• Bounty Developments Ltd Calgary Alta	107,224
• Cabre Exploration Ltd Calgary Alta	171,085
• CAL Petroleum Ltd Calgary Alta	49,274
• Canadian Jorex Ltd Calgary Alta	80,971
• Canadian Montana Gas Co Ltd Butte USA	520,015
• Canadian Occidental Petroleum Ltd Calgary Alta	227,644
• Canadian Roxy Petroleum Ltd Calgary Alta	358,456
• Canadian Wolverine Ltd Calgary Alta	25,179
• Canpex Co Ltd Calgary Alta	111,101
• Canterra Energy Ltd Calgary Alta	217,801
• Cavalier Energy Limited Calgary Alta	703,169
• CCL Limited Partnership-I Calgary Alta	147,765
• Chair Resources Inc Toronto Ont	344,682
• Chauvco Resources Ltd Calgary Alta	65,301
• Chevron Canada Resources Calgary Alta	216,291
• Cimarron Petroleum Ltd Calgary Alta	72,971
• City of Medicine Hat Medicine Hat Alta	90,285
• CMP 1988 Oil and Gas Development Limited Partnership Calgary Alta	138,031
• Coho Resources Limited Calgary Alta	515,278
• Colin Energy Inc Calgary Alta	93,994
• Columbia Gas Development of Canada Ltd Calgary Alta	960,713
• Computalog Gearheart Ltd Calgary Alta	198,664
• Consolidated Bathurst Inc Montreal Que	1,278,329
• Conversion Resources Inc Calgary Alta	105,317
• Conwest Exploration Company Ltd Calgary Alta	42,077
• Corexcana Ltd Calgary Alta	70,334
• DEKALB Energy Canada Ltd Calgary Alta	764,143
• Discovery West Corp Calgary Alta	146,622
• Dowbrands Canada Inc Calgary Alta	102,825
• Eagle Resources Ltd Calgary Alta	56,935
• Emir Oils Ltd Calgary Alta	99,035
• Encor Energy Corporation Inc Calgary Alta	345,983
• Energy West Limited Partnership Calgary Alta	186,445
• Enron Oil Canada Ltd Calgary Alta	159,494
• Esso Resources Canada Limited Calgary Alta	184,921

ENERGY, MINES AND RESOURCES—*Continued*

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• Excel Energy Inc Calgary Alta	165,185
• Exchange Resources Ltd Calgary Alta	121,574
• Farmers Oil & Gas Inc Wheatley Ont	67,050
• Felmont Oil Corporation Houston Texas USA	220,683
• First Guardian Petroleum Corporation Calgary Alta	161,361
• Forest Oil Corp Calgary Alta	356,460
• Francarep Canada Ltd Calgary Alta	200,671
• Gardiner Oil and Gas Limited Calgary Alta	487,852
• General Atlantic Oils Ltd Denver Colo USA	117,868
• Grad & Walker Resources Ltd Calgary Alta	313,283
• Geosmont Resources Ltd Calgary Alta	174,912
• Given Resources Ltd Edmonton Alta	8,528
• Hamilton Brothers Canadian Gas Company Ltd Calgary Alta	236,309
• Harrington Oil & Gas Exploration Ltd Kalispell USA	75,015
• Highridge Exploration Ltd Calgary Alta	27,098
• Hillcrest Resources Ltd Calgary Alta	119,496
• Home Oil Company Limited Calgary Alta	550,129
• Hunt Oil Company Calgary Alta	81,249
• International Oiltex Ltd Calgary Alta	110,851
• Int'l Focus Res Inc Calgary Alta	162,931
• Investors Group Resource Partnership (The) Calgary Alta	661,344
• Ish Energy Ltd Calgary Alta	618,454
• Jedal Resources Inc Toronto Ont	421,321
• Jointexco (1988) Ltd Calgary Alta	159,392
• Joss Energy Ltd Calgary Alta	49,351
• J R & S Holdings Ltd Calgary Alta	99,187
• Kerr-McGee Canada Ltd Calgary Alta	651,247
• Kerr-McGee Corporation Calgary Alta	429,709
• Kinghaven Resources Limited Etobicoke Ont	29,387
• Kock Exploration Canada Ltd Calgary Alta	283,941
• Ladd Exploration Company Calgary Alta	106,449
• LL&E Alberta Inc Calgary Alta	473,511
• LL&E Canada Ltd Calgary Alta	275,650
• Maligno Resources Inc Calgary Alta	310,032
• Mannville Oil & Gas Ltd Calgary Alta	353,238
• Mark Resources Inc Calgary Alta	16,816
• Midale Petroleums Ltd Midale Sask	76,362
• Molson Companies Limited (The) Toronto Ont	328,702
• Morgan Hydrocarbons Inc Calgary Alta	966,891
• Morrison Petroleums Ltd Calgary Alta	564,630
• Murphy Oil Company Ltd Calgary Alta	589,005
• Nasna Resources Ltd Houston Texas USA	207,265
• NIM Management Ltd Vancouver BC	12,057
• Noranda Inc Calgary Alta	2,500,000
• Norcen Energy Resources Limited Calgary Alta	152,556
• North American Life Assurance Co Toronto Ont	63,052
• North Canadian Oils Limited Calgary Alta	21,555
• Northridge Exploration Ltd Calgary Alta	586,559
• Novalta Resources Ltd Calgary Alta	27,309
• Nova Scotia Resources (Ventures) Ltd Halifax NS	129,254
• NuGas Limited Calgary Alta	11,324
• Numac Oil & Gas Ltd Edmonton Alta	42,802
• Oakwood Petroleums Ltd Calgary Alta	268,768
• OeMV Oil & Gas Ltd Calgary Alta	233,983
• OMV (Canada) Ltd Calgary Alta	181,778
• Opinac Exploration Limited Calgary Alta	121,293
• Optima Energy Corp Calgary Alta	176,395
• Orbit Oil & Gas Ltd Calgary Alta	47,331
• Ortynsky Exploration Ltd Calgary Alta	4,166
• Paloma Petroleum Ltd Calgary Alta	270,380
• Pancontinental Oil Ltd Calgary Alta	588,292
• Pembina Ontario Partnership Calgary Alta	52,400
• Pembina Exploration Limited Calgary Alta	62,211
• Penn West Petroleum Ltd Calgary Alta	187,760
• Pensionfund Energy Resources Limited Calgary Alta	814,968
• Petrodyne Ltd Oklahoma City Okla USA	38,004
• Petromines Limited Calgary Alta	36,938
• Petrorep (Canada) Ltd Calgary Alta	381,413
• Pinnacle Resources Ltd Calgary Alta	94,164
• Prairie Oil Royalties Company Ltd Calgary Alta	124,100
• Precambrian Shield Resources Limited Calgary Alta	505,118
• Quintana Exploration Canada Ltd Calgary Alta	175,912
• Rayrock Yellowknife Resources Inc Calgary Alta	2,337
• Remington Energy Ltd Calgary Alta	27,950
• Renaissance Energy Ltd Calgary Alta	1,127,645
• Roberts Resources Inc Regina Sask	117,082
• Royal Trust Energy Resources II Corp Calgary Alta	190,713
• Saskatoon 1988 Oil & Gas Ltd Partnership Saskatoon Sask	121,584
• Saskoil Resources Inc Regina Sask	114,431
• Sceptre Resources Limited Calgary Alta	1,496,117
• Stanford Energy Corp Calgary Alta	174,443
• Star Oil & Gas Ltd Calgary Alta	531,860
• St. Ives Energy Corp Calgary Alta	111,321
• Strathfield Oil & Gas Ltd Calgary Alta	224,401
• Summit Resources Limited Calgary Alta	1,323,256
• Suncor Inc Calgary Alta	752,843
• Tangram Resources Ltd Calgary Alta	215,971
• Total Petroleum Canada Ltd Calgary Alta	27,251
• Trans Mountain Petroleums Ltd Vancouver BC	8,411
• Trans World Oil & Gas Ltd Calgary Alta	110,185
• Tri Link Resources Ltd Calgary Alta	106,327
• Trilogy Resource Corporation Calgary Alta	71,912
• Triplet Resources Limited Calgary Alta	161,675
• Trucena Investments Limited Calgary Alta	158,419
• Tylox Resource Corporation Calgary Alta	145,410
• Ulster Petroleums Ltd Calgary Alta	735
• Union Pacific Resources Inc Calgary Alta	259,504
• Universal Explorations Ltd Calgary Alta	133,825
• Voyager (1988) Partnership II Calgary Alta	67,524
• Voyager (1989) Partnership Calgary Alta	302,708
• Webb International Minerals Inc Houston Texas USA	3,559,232
• Wellore Energy Inc Calgary Alta	173,347
• Westar Petroleum Ltd Calgary Alta	55,526
• Westcoast Petroleum Ltd Calgary Alta	401,406
• Wintershall Oil of Canada Ltd Calgary Alta	126,665

Canadian Exploration and Development Program payments—
PAYE $91,187,969

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• 790244 Ontario Ltd Calgary Alta	693,476
• Alberta Energy Company Ltd Calgary Alta	750,000
• Altex Resources Ltd Calgary Alta	109,247
• American Eagle Petroleum Ltd Calgary Alta	46,998
• Amoco Canada Petroleum Company Ltd Calgary Alta	1,030,625
• Amoco Canada Resources Ltd Calgary Alta	279,249
• Anderson Exploration Ltd Calgary Alta	2,616
• APL Oil & Gas Ltd Calgary Alta	761,026
• Arkoma Production Company of Canada Inc Calgary Alta	34,212
• AT&S Exploration Ltd Calgary Alta	738,458
• Bankeno Resources Ltd Calgary Alta	263,488
• Barlow Bros Ltd Calgary Alta	239,056
• Bearcat Explorations Ltd Calgary Alta	177,934
• BHP Petroleum (Canada) Inc Calgary Alta	15,959
• Bibler Oil & Gas Exploration Ltd Kalispell USA	50,000
• Black Gold Oil & Gas Limited Calgary Alta	56,713
• Blackstone Resources Inc Calgary Alta	66,646
• Blue Range Energy Corporation Calgary Alta	79,298
• Bonanza Oil & Gas Ltd Calgary Alta	768,077
• Bow Valley Industries Ltd Calgary Alta	707,299
• Cabre Exploration Ltd Calgary Alta	560,234
• Canada Northwest Energy Limited Calgary Alta	119,088
• Canadian Jorex Ltd Calgary Alta	222,231
• Canadian Occidental Petroleum Ltd Calgary Alta	246,865
• Canadian Roxy Petroleum Ltd Calgary Alta	333,940
• Canadian Wolverine Ltd Calgary Alta	409,046
• Canpex Co Ltd Calgary Alta	153,940
• Canterra Energy Ltd Calgary Alta	998,774
• Cavalier Energy Limited Calgary Alta	212,727
• Central Explorers Inc Calgary Alta	367,895
• Chair Resources Inc Toronto Ont	219,961
• Chauvco Oil & Gas Ltd Calgary Alta	555,000
• Chauvco Resources Ltd Calgary Alta	233,664
• Chevron Canada Resources Calgary Alta	4,308
• Cimarron Petroleum Ltd Calgary Alta	89,429
• City of Medicine Hat Medicine Hat Alta	75,000
• CMP 1988 Oil and Gas Development Limited Partnership Calgary Alta	177,443
• CN Exploration Inc Calgary Alta	4,257,310
• Coho Resources Limited Calgary Alta	11,379

ENERGY, MINES AND RESOURCES—*Continued*

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• Colin Energy Inc Calgary Alta	80,195
• Columbia Gas Development of Canada Ltd Calgary Alta	402,879
• Consolidated Bathurst Inc Montreal Que	5,000
• Conwest Exploration Company Ltd Calgary Alta	193,961
• Corexcana Ltd Calgary Alta	139,856
• Crozet Oil and Gas Ltd Calgary Alta	125,000
• DEKALB Energy Canada Ltd Calgary Alta	3,257
• Discovery West Corp Calgary Alta	334,911
• Eagle Resources Ltd Calgary Alta	193,291
• Edson 1988 Program I Calgary Alta	79,813
• Emir Oils Ltd Calgary Alta	580,160
• Encor Energy Corporation Inc Calgary Alta	336,831
• Energy West Ltd Partnership Calgary Alta	61,923
• Enron Oil Canada Ltd Calgary Alta	1,690,263
• Excel Energy Inc Calgary Alta	45,178
• Farmers Oil & Gas Inc Wheatley Ont	70,838
• Felmont Oil Corporation Houston Texas USA	37,500
• First Guardian Petroleum Corporation Calgary Alta	28,863
• Francarep Canada Limited Calgary Alta	3,652
• Gardiner Oil & Gas Ltd Calgary Alta	175,000
• Grad & Walker Resources Ltd Calgary Alta	11,670
• Given Resources Ltd Edmonton Alta	173,562
• Harrington Oil & Gas Exploration Ltd Kalispell USA	73,172
• Highridge Exploration Ltd Calgary Alta	79,158
• Home Oil Company Limited Calgary Alta	1,438
• Hunt Oil Company Calgary Alta	20,000
• ICG Resources Ltd Regina Sask	122,027
• Inland Gas & Oil Ltd Calgary Alta	225,000
• Inland Gas & Oil Ltd Vancouver BC	313,788
• International Oiltex Ltd Calgary Alta	116,050
• Int'l Focus Res Inc Calgary Alta	69,588
• Ish Energy Ltd Calgary Alta	41,337
• Jointexco (1988) Ltd Calgary Alta	625,000
• Jordan Petroleum Ltd Calgary Alta	139,000
• Joss Energy Ltd Calgary Alta	226,289
• Kepec Resources Limited Stellarton NS	159,129
• Kerr-McGee Canada Calgary Alta	50,952
• Kinghaven Resources Limited Toronto Ont	366,861
• Koch Exploration Canada Ltd Calgary Alta	1,027,826
• Lakewood VI Limited Partnership Co Montreal Que	225,146
• LL&E Alberta Inc Calgary Alta	6,542
• LL&E Canada Ltd Calgary Alta	812
• Lone Pine Resources Ltd Calgary Alta	1,571,918
• Maligne Resources Ltd Calgary Alta	697,951
• Mannville Oil & Gas Ltd Calgary Alta	534,422
• Mark Resources Inc Calgary Alta	153,933
• Midale Petroleums Ltd Midale Sask	50,647
• MLC Oil & Gas Ltd Calgary Alta	157,742
• Molson Companies Limited (The) Toronto Ont	63,365
• Morgan Hydrocarbons Inc Calgary Alta	575,775
• Morrison Petroleums Ltd Calgary Alta	300,052
• MT Partnership Ltd Calgary Alta	213,925
• Murphy Oil Company Ltd Calgary Alta	93,970
• NIM Management Ltd Vancouver BC	916,215
• Noramex Resources Ltd Calgary Alta	2,671
• Noranda Inc Calgary Alta	38,350
• North American Life Assurance Co Toronto Ont	542,495
• North Canadian Oils Limited Calgary Alta	1,794,276
• Northridge Exploration Ltd Calgary Alta	115,464
• Novalta Resources Ltd Calgary Alta	1,580,958
• NuGas Limited Calgary Alta	746,038
• Numac Oil & Gas Ltd Edmonton Alta	318,121
• Oakwood Petroleums Ltd Calgary Alta	17,299
• OMV Canada Ltd Calgary Alta	478,422
• Opinac Exploration Limited Calgary Alta	117,218
• Optima Energy Corp Calgary Alta	79,167
• Orbit Oil & Gas Ltd Calgary Alta	82,724
• Ortynsky Exploration Ltd Calgary Alta	157,488
• Pacific Enterprises Oil Company Calgary Alta	200,000
• Paloma Petroleum Ltd Calgary Alta	9,862
• Pancontinental Oil Ltd Calgary Alta	1,598
• Pembina Ontario Partnership Calgary Alta	135,196
• Pembina Resources Limited Calgary Alta	40,080
• Penn West Petroleum Ltd Calgary Alta	2,479
• Pensionfund Energy Resources Limited Calgary Alta	200,000
• Petro-Canada Inc Calgary Alta	7,556,565
• Petrodyne Ltd Oklahoma City Okla USA	245,843
• Petromines Limited Calgary Alta	500,000
• Petrorep (Canada) Ltd Calgary Alta	12,547
• Phillips Petroleum Company Western Hemisphere Calgary Alta	251,700
• Phillips Petroleum Resources Ltd Calgary Alta	1,098,836
• Pinnacle Resources Ltd Calgary Alta	176,721
• Poco Petroleums Ltd Calgary Alta	2,511,274
• Prairie Oil Royalties Company Ltd Calgary Alta	181,211
• Precambrian Shield Resources Limited Calgary Alta	1,326,348
• Rapparee Resources Ltd Calgary Alta	290,246
• Rayrock Yellowknife Resources Inc Calgary Alta	141,666
• Remington Energy Ltd Calgary Alta	123,006
• Renaissance Energy Ltd Calgary Alta	445,138
• Samedan Oil of Canada Inc Calgary Alta	150,918
• Samson Resources Company Tulsa USA	279,983
• San Juan Exploration Ltd Calgary Alta	282,638
• Saskatchewan Oil & Gas Corporation Regina Sask	399,644
• Sceptre Resources Limited Calgary Alta	1,267,071
• Shell Canada Limited Calgary Alta	2,500,000
• Summit Resources Limited Calgary Alta	688,782
• Suncor Inc Calgary Alta	96,398
• Total Petroleum Canada Ltd Calgary Alta	817,502
• Trans Mountain Petroleums Ltd Calgary Alta	191,666
• Trans Mountain Petroleums Ltd Vancouver BC	176,599
• Transnorth Energy Ltd Tulsa OK USA	805,517
• Tri Link Resources Ltd Calgary Alta	73,668
• Trilogy Resource Corporation Calgary Alta	133,001
• Tripet Resources Limited Calgary Alta	348,166
• Triton Canada Resources Ltd Calgary Alta	100,001
• Trucena Investments Ltd Toronto Ont	248,222
• Trucena Investments Limited Calgary Alta	292,702
• Tylox Resource Corp Calgary Alta	33,597
• Ulster Petroleums Ltd Calgary Alta	309,680
• Union Pacific Resources Inc Calgary Alta	80,731
• United Gunn Resources Ltd Vancouver BC	382,910
• Voyager (1988) Partnership Calgary Alta	161,220
• Voyager (1989) Partnership Calgary Alta	1,476,314
• Wainoco Oil Corporation Calgary Alta	103,754
• Webb International Minerals Inc Houston USA	3,333,000
• Wellore Energy Inc Calgary Alta	20,000
• Westar Petroleum Ltd Calgary Alta	122,341
• Westcoast Petroleum Ltd Calgary Alta	870,714

MINERALS AND EARTH SCIENCES PROGRAM $119,547,744

Grants to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues $191,640

In aid of earth sciences, energy and minerals research $1,398,000

• McGill University Montreal Que	137,000

Queen's University—Centre for Resource Studies $196,000

• Queen's University Kingston Ont	196,000

Contribution to the Asbestos Strategy $2,576,538

• The Asbestos Institute Montreal Que	2,476,538
• Health and Welfare Canada Ottawa Ont	100,000

Contributions to provinces for program delivery under the Mineral Development Agreements $9,516,345

• Ecole Polytechnique Montreal Que	100,000
• Magnola Joint Venture Montreal Que	1,448,017
• Ministry of Energy, Mines and Petroleum Resources Victoria BC	1,022,294
• Newfoundland Exchequer St John's Nfld	328,607
• Secretariat aux affaires inter-gouvernementales canadiennes Quebec Que	3,215,980
• Société D'Exploration Minière Mazarin Inc Quebec Que	124,999
• Treasurer of Ontario Toronto Ont	626,002
• Universite Laval Quebec Que	114,000

Contribution to Alberta Research Council $87,500

Payments for the purposes of the Canadian Exploration Incentive Program Act $101,313,411

ENERGY, MINES AND RESOURCES—*Continued*

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• 340144 BC Ltd Vancouver BC	128,520
• 798839 Ont Ltd Kitchener Ont	4,284,000
• 9041 Invest Ltd Sicamous BC	107,100
• ABM Gold Corp Toronto Ont	224,910
• Adrian Resources Ltd Vancouver BC	114,271
• AGASSOZ Resources Ltd Toronto Ont	127,491
• Alberta Gold Expl Edmonton Alta	171,360
• American Reserve Mining Vancouver BC	108,000
• Armeno Resources Inc Vancouver BC	210,000
• Armistice Resources Ltd Toronto Ont	651,570
• Aur Resources Inc Toronto Ont	2,029,560
• Aurion Minerals Ltd Halifax NS	113,100
• Battle Mountain Gold Co Houston Texas USA	300,000
• Belmoral Mines Ltd Toronto Ont	989,820
• Bethlehem Res Corp Vancouver BC	217,929
• Big Bar Gold Corp Vancouver BC	176,715
• Bitech Corp Toronto Ont	360,000
• Bonanza Metals Inc Rouyn-Noranda Que	208,892
• Breakwater Resources Ltd Vancouver BC	600,000
• Calpine Resources Inc Vancouver BC	134,475
• Cambior Inc Montreal Que	798,000
• Cameron Mining Ltd Winfield BC	117,000
• Campbell Resources Inc Toronto Ont	300,000
• Canamax Resources Inc Vancouver BC	2,529,206
• Cheryl Resources Inc Vancouver BC	106,259
• Claude Resources Inc Saskatoon Sask	863,500
• CMP Toronto Ont	2,030,130
• CMP II Toronto Ont	2,417,137
• Continental Gold Corp Vancouver BC	998,880
• Corona Corp Toronto Ont	2,080,944
• Deak Res Corp Toronto Ont	406,980
• Diepdaume Mines Ltd Toronto Ont	128,520
• Dolly Varden Minerals Inc Toronto Ont	394,276
• Dolphin Exploration Ltd Toronto Ont	295,603
• Dragoon Resources Ltd Vancouver BC	168,750
• Eastfield Resources Ltd Vancouver BC	128,520
• Ekaton Industries Inc Calgary Alta	104,958
• Epoche Capital Corp Calgary Alta	150,000
• Equinox Res Ltd Vancouver BC	460,211
• Equion 1 Toronto Ont	152,925
• Equion 2 Toronto Ont	145,050
• Equion 3 Toronto Ont	153,000
• Esparanza Exploration Vancouver BC	120,750
• Exploration Brex Inc Val d'Or Que	156,600
• Exploration Cache Inc Montreal Que	188,400
• Exploration Duverny Inc Montreal Que	345,000
• Exploration Graphicor Ste-Scholastique Que	459,000
• Exploration Laminco Inc Landrienne Que	135,000
• Exploration Mirandor Val d'Or Que	156,600
• Exploration Monique Inc Montreal Que	373,500
• Exploration Orex Inc Rouyn-Noranda Que	540,000
• Exploration VSM Inc Montreal Que	2,237,213
• Expl Miniere Normetal Rouyn-Noranda Que	117,000
• Fonteneau Res Val d'Or Que	480,000
• Freeport-McMoran Gold Vancouver BC	123,969
• Freewest Resources Inc Montreal Que	596,250
• Gallowai Metal Mining Calgary Alta	216,797
• Geddes Res Ltd Toronto Ont	982,500
• Golden Band Res Inc Vancouver BC	105,000
• Golden Crescent Res Toronto Ont	166,425
• Golden North Resources Vancouver BC	150,000
• Golden Rule Resources Calgary Alta	600,000
• Goldex Mines Ltd Toronto Ont	360,001
• Goldsil Resources Ltd Vancouver BC	112,500
• Gowest Amalgamated Res Toronto Ont	209,400
• Granges Inc Vancouver BC	3,000,000
• Greenstone Resources Toronto Ont	109,242
• Gulf Inter'l Minerals Vancouver BC	153,900
• High River Gold Mines Vancouver BC	1,228,844
• Homestake Mining Co San Francisco Calif USA	1,869,888
• International Mahogany Vancouver BC	150,000
• Int'l Thunderwood Expl Toronto Ont	270,000
• Jonpol Expl Ltd Toronto Ont	312,000

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• Kewagama Gold Mines Toronto Ont	125,550
• Kingswood Exploration Ltd Toronto Ont	153,153
• Kokanee Explorations Ltd Cranbrook BC	226,200
• La Fosse Platinum Group Don Mills Ont	559,935
• La Société Minière Louvem Montreal Que	2,209,286
• Les Mines Messequay Inc Val d'Or Que	600,000
• Lixor Inc Montreal Que	120,000
• MacMillan Gold Corp Vancouver BC	571,814
• Madeleine Mines Ltd Toronto Ont	257,040
• Major General Res Ltd Vancouver BC	605,115
• Malartic Higrade Gold Mines Toronto Ont	119,952
• Marshall Minerals Corp Niagara Falls Ont	900,000
• McAdam Res Inc Toronto Ont	573,776
• McNickel Inc Toronto Ont	507,150
• Mentor Expl & Dev Co Toronto Ont	107,143
• Middle Field Resource Fund Toronto Ont	135,000
• Minefinders Corporation Toronto Ont	119,952
• Minerais Anodor Inc Val d'Or Que	348,900
• Mines Canchrome Inc Montreal Que	297,750
• Mines Vauquelin Ltee Sillery Que	150,000
• Minnova Inc Toronto Ont	1,050,000
• Nathan Minerals Inc Edmonton Alta	150,000
• Neptune Resources Corp Toronto Ont	256,997
• Newhawk Gold Mines Vancouver BC	1,634,144
• Nexus Resource Corp Vancouver BC	150,000
• NIM Vancouver BC	172,118
• NIM and Co Ltd Vancouver BC	2,048,495
• Noble Peak Resources Mississauga Ont	600,000
• Norant Resources Ltd Toronto Ont	136,228
• Northern Abitibi Mining Calgary Alta	128,571
• Northgate Exploration Toronto Ont	150,000
• Novagold Resources Inc Halifax NS	255,000
• Orofino Resources Ltd Toronto Ont	147,844
• Pacific Sentinel Gold Vancouver BC	179,928
• Pan Orvana Res Inc Vancouver BC	101,935
• Petromet Resources Ltd Calgary Alta	120,000
• Pioneer Metals Corp Vancouver BC	600,000
• QPX Minerals Inc Vancouver BC	222,116
• Redfern Resources Ltd Richmond BC	299,880
• Regional Res Ltd Toronto Ont	2,207,052
• Ressources Aubrey Inc Rouyn-Noranda Que	189,267
• Ressources Gold Vessel Montreal Que	527,700
• Ressources Nova-Cogesco Montreal Que	600,000
• Ressources Orient Val d'Or Que	622,500
• Res Minières Coleraine Rouyn-Noranda Que	135,000
• Res Minières Forbex Rouyn-Noranda Que	405,000
• Res Minières Pro-Or Montreal Que	135,000
• Res Ste-Genevieve Ltee Montreal Que	403,500
• Roper Resources Inc Vancouver BC	184,730
• Roxmark Mines Ltd Toronto Ont	342,600
• Sakou Resources Inc Gatineau Que	112,800
• Sirus Energy Corporation Ltd Calgary Alta	214,200
• Slave Minerals Ltd Calgary Alta	218,484
• Société Minière Mimiska Val d'Or Que	358,800
• Société Minière Sphinx Montreal Que	280,500
• Stikine Resources Ltd Vancouver BC	1,368,223
• Stratabound Minerals Calgary Alta	120,000
• Suntac Minerals Corp Vancouver BC	116,887
• Syngold Expl Inc Toronto Ont	375,000
• SEC Greenstone Montreal Que	230,400
• SEM Dufresnoy Inc Quebec Que	190,500
• SEM Marazin Inc Quebec Que	528,000
• SEM Vior Inc Quebec Que	229,500
• Taywin Resources Ltd Vancouver BC	127,366
• Tenajon Resources Corp Vancouver BC	241,500
• Timmins Nickel Inc Toronto Ont	237,408
• Total Energold Corp Vancouver BC	3,000,000
• Trimin Resources Inc Vancouver BC	104,958
• Triumph Resources Calgary Alta	239,904
• Tyler Resources Inc Calgary Alta	112,800
• United Keno Hill Mines Ltd Toronto Ont	300,001
• Vital Pacific Resources Toronto Ont	192,780
• Westfield Minerals Ltd Toronto Ont	145,276

ENERGY, MINES AND RESOURCES—*Concluded*

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• Windarra Minerals Ltd Vancouver BC	450,000
• Yukon Minerals Corp Vancouver BC	112,455
Contribution to the Province of Quebec related to the Eastern Quebec-Development Plan $1,500,000	
• Gouvernement du Quebec Quebec Que	1,500,000
Contributions to support organizations associated with the research, development, management and promotion of earth science technology and mineral resource related issues $239,636	
Alberta Oil Sands Technology and Research Authority (OASTRA) $1,385,000	
• Esso Canada Resources Ltd Calgary Alta	360,726
• Provincial Treasurer Edmonton Alta	1,024,274
Centre de Recherche Industrielle du Quebec $75,000	
Ocean Drilling Program $350,490	
• National Science Foundation Washington DC USA	350,490
Geomatics Industry Association of Canada $30,000	
Class contribution to the International Energy Agency $688,184	
• Netherlands Energy Research Foundation The Hague Netherlands	271,194
• Novem BV Credit Lyonnais Bank Nederland NV Sittard Netherlands	185,036

Atomic Energy Control Board $157,000

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Grants to support non-profit organizations which are furthering the development of nuclear safety standards $7,000	
Contribution for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency $150,000	
• International Atomic Energy Agency Vienna Austria	150,000

ENVIRONMENT $29,631,891

Department $29,631,891

ADMINISTRATION PROGRAM $877,165

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Contribution to the Canadian Council of the Ministers of the Resources and Environment in an amount equal to one third of its operating budget $173,901	
• Canadian Council of the Ministers of the Environment Downsview Ont	173,901
Contributions to Non-Profit Organizations for Environment Week projects $693,264	
Contribution to the Fifth Annual Assembly of the Inuit Circumpolar Conference (ICC) $10,000	

ENVIRONMENTAL SERVICES PROGRAM $26,606,231

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Grant to Environmental Non-Government Organizations $150,000	
Grant to the Canadian Association of Geographers $7,000	
Grant to the Canadian National Committee of the International Association on Water Pollution Research $5,000	
Grant to Creston Valley Wildlife Management $100,000	
• Creston Valley Wildlife Management Creston BC	100,000
Grant to the Fur Institute of Canada $20,000	
Grant to Wildlife Habitat Canada Foundation $2,946,675	
• Wildlife Habitat Foundation Ottawa Ont	2,946,675
Grant to the Wildlife Toxicology Fund $333,000	
• World Wildlife Fund Toronto Ont	333,000
Grant to the Economic Commission for Europe's Co-operative Program for Monitoring and Evaluation of the Long Range Transport of Air Pollutants $10,000	
Grant to the Canadian Meteorological and Oceanographic Society $20,000	
Grant for Meteorological Research $778,500	
Grant to the Saskatchewan Water Corporation $2,000,000	
• Saskatchewan Water Corporation Moose Jaw Sask	2,000,000
Grant to the Canadian Wildlife Federation $10,000	
Grant to the Canadian Nature Federation $10,000	
Contribution to provinces for flood damage reduction studies and flood risk mapping $2,862,539	
• Edmonton Alta	428,451
• Fredericton NB	115,358
• Quebec Que	453,304
• Regina Sask	185,239
• Toronto Ont	1,050,720
• Victoria BC	500,000
Contribution to the Province of Quebec—Hydrometric Agreement $747,804	
• Quebec Que	747,804
Contribution to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $1,870,000	
• Toronto Ont	1,870,000
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species (CITES) $58,916	
Contribution to the Province of Quebec—Water Quality and Monitoring Agreement $266,312	
• Quebec Que	266,312
Contribution to the Interjuridictional Caribou Management Board $15,000	
Contributions to provinces for implementation of water planning recommendations: Saskatchewan—Qu'Appelle Valley $28,076	
British Columbia—Fraser River Flood Control $2,500,000	
• Victoria BC	2,500,000
Contribution to the Environmental Non-Government Organization $92,339	
Contributions to provinces for waterfowl crop depredation $800,000	
• Edmonton Alta	298,786
• Regina Sask	318,763
• Winnipeg Man	182,451
Contribution to the Organization for Economic-Cooperation and Development $86,601	
Contribution to the Fur Institute of Canada $460,000	
• Fur Institute of Canada Toronto Ont	460,000
Contribution to the Porcupine Caribou Management Board $6,250	
Contribution to the Province of Quebec—James Bay Agreement $80,000	
Contribution to the Province of Nova Scotia—Sydney Tar Ponds Clean-Up $4,416,308	
• Halifax NS	4,416,308
Contribution—Membership Fee—World Meteorological Organization $1,006,710	
Contribution for Meteorological Scholarships $80,000	
Contribution to the Canadian Environmental Network $403,000	
Contribution to the Province of Manitoba towards federal-provincial water resources projects $402,506	
• Winnipeg Man	402,506
Contribution for the Environmental Partners Fund program $730,118	

ENVIRONMENT—*Concluded*

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• Paper Chase Recycling Society Edmonton Alta	180,000
Contribution to the Province of Ontario for the Clean-Up of Contaminated Sediments in the Windermere Basin $448,000	
• Hamilton Harbour Commission Hamilton Ont	448,000
Contribution to the Canadian Coalition on Acid Rain $80,000	
Contribution to the Convention on Wetlands of International Importance $15,425	
Contribution to the North American Waterfowl Management Plan $1,895,941	
• Ducks Unlimited Winnipeg Man	633,539
• Edmonton Alta	400,000
• Toronto Ont	425,000
• Wildlife Habitat Canada Ottawa Ont	290,375
Contribution to the World Wildlife Fund Canada $250,000	
• World Wildlife Fund Canada Toronto Ont	250,000
Contribution to the International Program on Chemical Safety (IPCS) of the World Health Organization $20,000	
Contribution to the Province of Quebec in order to implement the environmental initiatives in Quebec for the protection and clean-up of the St Lawrence River $594,211	
• Quebec Que	594,211
PARKS PROGRAM $2,148,495	
Grant in aid of the development of the International Peace Garden in Manitoba $30,000	
Grant to Canadian Parks and Wilderness Society $20,000	
Contribution to the Federal-Provincial Parks Conference $16,481	
Canadian contribution to the World Heritage Fund $86,096	
Contribution for the Acquisition and Restoration of Tresler House $14,990	
Contribution to the Porcupine Caribou Management Board $6,250	
Contribution to the International Centre for the Study of the Preservation and Restoration of Cultural Property $46,837	
Contribution to the Interagency Forest Fire Centre $29,138	
Contribution to the Jasper Townsite Committee $17,900	
Contribution to the International Council on Monuments and Sites (ICOMOS) $40,000	
Contribution to Canadian Man and the Biosphere Program $15,000	
Contribution to Compagnie Franche de la Marine $66,000	
Contribution to co-operating associations of Parks activities $244,878	
Contribution to the Army Museum $31,000	
Contribution to the International Union for Conservation of Nature and Natural Resources $120,000	
Contributions for cost sharing agreements to restore sites and structures of national historic significance $ 999,950	
• St-Andre's Church Kamouraska Que	136,000
• SS Moyie Kaslo BC	200,000
• The Market Square Corp Saint John NB	559,000
Contribution to the Banff Municipal Committee $25,600	
Contribution to the Eastern Irrigation District $100,890	
Contribution to the International Union for Conservation of Nature and Natural Resources/Conservation Monitoring Centre $15,000	
Contribution to the University of Waterloo $25,000	
Contribution to the World Heritage Fund $65,000	
Alexander Mackenzie Trail $130,485	
Contribution to the Canadian Society of Landscape Architects $2,000	

EXTERNAL AFFAIRS $2,122,993,576

Department $222,622,542

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CANADIAN INTERESTS ABROAD PROGRAM $222,610,182	
Activities related to Pacific Economic Cooperation $110,000	
• Canadian Chamber of Commerce Ottawa Ont	110,000
Agency for Cultural and Technical Co-operation in Francophone Countries $6,039,014	
Arrangement for market and statistical information on the International Iron Ore Economy $41,999	
Asia-Pacific Foundation of Canada $500,000	
Asia-Pacific Foundation of Canada for program administration $100,000	
Assistance to Colombia $1,885,467	
• Royal Canadian Mounted Police Ottawa Ont	1,885,467
Atlantic Association of Young Political Leaders $1,000	
Atlantic Council of Canada $7,500	
Basel Convention on Hazardous Wastes Secretariat $60,000	
Canada Arab Business Council $70,000	
Canadian Centre for Arms Control and Disarmament $100,000	
Canadian Chamber of Commerce for the Pacific Economic Cooperation Conference $100,000	
Canadian Council for the Americas $50,000	
Canadian Council on International Law $12,000	
Canadian Fur Industry $275,000	
Canadian Institute of International Affairs $45,000	
Canadian Red Cross for victims of train crash in Bashkiria, USSR $100,000	
Centre for Legislative Exchange $89,000	
Centre québécois de relations internationales de l'Université Laval $31,500	
Comité international des Jeux de la Francophonie $1,718,359	
Commonwealth Foundation $759,499	
Commonwealth Science Council $204,311	
Commonwealth Secretariat $2,353,991	
Commonwealth Youth Program $857,367	
Conference Board of Canada for a German-Canadian Symposium $45,000	
Conference on Confidence and Security Building Measures $446,967	
Conference on Security and Co-operation in Europe $421,017	
Conseil africain et malgache de l'enseignement supérieur $20,000	
Contributions for economic assistance to Poland and Hungary $900,000	
• Canadian Executive Services Organization Toronto Ont	377,959
• International Management Centre Budakof Hungary	337,500
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $14,302,112	

EXTERNAL AFFAIRS—*Continued*

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Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $418,662	
Conventional Stability Talks $307,223	
Contribution under the Japan Science and Technology Fund $230,000	
• Association of Canadian Medical Colleges Ottawa Ont	230,000
Customs Co-operation Council $281,552	
Defence support assistance to NON-NATO countries $3,172	
Financial assistance in the field of disarmement and arms control $105,000	
Financial assistance in the field of disarmement and arms control $125,250	
Food and Agriculture Organization $12,184,758	
Foreign Service Community Association $20,000	
General Agreement on Tariff and Trade $2,676,931	
Grants for the development of Asian cultural awareness and language training $1,050,000	
• York University Toronto Ont	250,000
• Simon Fraser University Vancouver BC	800,000
Grant for trade promotion purposes in the Asia-Pacific Region $1,135,000	
• Canadian Chamber of Commerce Ottawa Ont	1,085,000
Grants in aid of academic relations $16,467,445	
• World University Services Ottawa Ont	2,155,179
• Association of Universities and Colleges of Canada Ottawa Ont	7,781,104
• International Council for Canadian Studies Ottawa Ont	2,466,509
Grants in aid of cultural relations $6,540,460	
• Carbone Montreal Que	208,736
• Gestion Artistique Mondiale Montreal Que	181,600
• Orchestre Symphonique de Montreal Montreal Que	391,530
• Padac Art Foundation Toronto Ont	200,000
• Shastri Indo-Canadian Institute Ottawa Ont	194,500
• The Canadian Council Ottawa Ont	193,386
• The National Ballet of Canada Toronto Ont	200,000
Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council $2,498,608	
• City of Ottawa Ottawa Ont	1,411,432
• Village of Rockcliffe Park Rockcliffe Park Ont	811,601
Grants to promote dialogue on South African issues $1,000,000	
Grants to selected persons or organizations to assist in the development of personnel in specialized fields of knowledge of knowledge of importance to international trade development $980,000	
• University of BC Vancouver BC	100,000
• Carleton University Ottawa Ont	230,000
• Ecole des Hautes Etudes Commerciales Montreal Que	100,000
• University of Alberta Edmonton Alta	100,000
• Dalhousie University Halifax NS	100,000
• University of Saskatchewan Saskatoon Sask	100,000
• University of Western Ontario London Ont	100,000
• University of Manitoba Winnipeg Man	100,000
Humanitarian assistance to victims of violence in Roumania $100,000	
• Canadian Red Cross Ottawa Ont	100,000
Information campaign on the Northwest Atlantic Fishery $30,000	
Institute for Research on Public Policy $30,000	
Intergovernmental Panel on Climate Change Trust Fund $9,000	
Interim Arrangement for maintaining the collection and dissemination of information on the International Tin Economy $13,000	
International Atomic Energy Agency $5,395,854	
International Baccalaureat Office $5,000	
International Business Research Centre $15,000	
International Civil Aviation Organization $990,607	
International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years $70,223	
International Energy Agency $615,765	
International Fund for Ireland $500,000	
International Institute of Administrative Sciences $37,115	
International Institute of Applied Systems Analysis $724,000	
International Labour Organization $6,811,472	
International Maritime Organization $205,646	
International Peace Academy $100	
Inter-American Institute for Co-operation on Agriculture $1,747,217	
Montreal Ozone Protocol Secretariat $74,000	
Montreal World Trade Centre $40,000	
North Atlantic Treaty Organization—Cost of civil administration $5,854,474	
North Atlantic Treaty Organization Democratic Institutions Fellowship Progarm $75,000	
North Atlantic Treaty Organization—Science programs $1,683,968	
North-South Institute for Canada-Latin American Forum $100,000	
Nuclear Energy Agency of the OECD $303,547	
Organization for Economic Co-operation and Development $5,379,953	
Organization for Economic Co-operation and Development Centre for Education and Research $107,968	
Organization of American States $1,199,999	
Pan American Health Organization $4,506,288	
Pan American Institute for Geography and History $10,000	
Participation in activities of the international French-speaking community $6,889,023	
• ACCT Paris France	6,000,000
• AUPELF Montreal Que	202,000
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada $6,699	
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park $525,450	
Payments under the Diplomatic Service (Special) Superannuation Act $205,538	
Permanent Court of Arbitration $11,534	
Quadrangular Forum $30,000	

EXTERNAL AFFAIRS—*Continued*

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Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes $32,739	
Secrétariat technique permanent des conférences ministerielles de l'éducation, de la jeunesse et des sports des pays d'expression française $53,037	
Shipping Research Bureau $10,000	
Special Voluntary Fund of the Commonwealth Secretariat $91,609	
Stabilization Fund for Poland $28,962,000	
Technology development with Europe $1,804	
Technology Inflow Program Fund $1,286,725	
Telecommunications Executive Management Institute of Canada $217,500	
Toronto World's Fair Consortium Expo 2000 $350,000	
• Deloite and Touche in Trust Toronto Ont	350,000
United Nations Association in Canada $210,000	
United Nations Committee on the Elimination of all Forms of Racial Discrimination $8,987	
United Nations Convention against Torture and other cruel, inhuman and degrading treatment or punishment $43,885	
United Nations Educational, Scientific and Cultural Organization $10,035,709	
United Nations for the Angola Verification Mission $326,124	
United Nations Industrial Development Organization $2,553,664	
United Nations Iran-Iraq Military Observer Group $2,872,859	
United Nations Interim Force in Lebanon $5,179,728	
United Nations Organization $28,413,162	
United Nations Observer Group in Central America $1,467,954	
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer force in the Middle East $1,369,751	
United Nations Peacekeeping Fund Cambodia $1,500,000	
United Nations Transition Assistance Group (Namibia) $3,049,961	
United Nations Trust Fund for South Africa $40,000	
United Nations Voluntary Fund for the Environment $1,100,000	
United Nations Voluntary Fund for Victims of Torture $30,000	
Vienna Ozone Convention Secretariat $12,000	
World Health Organization $10,975,350	
World Intellectual Property Organization $442,030	
WORLD EXHIBITIONS PROGRAM $12,360	
Canada's fees for membership in the International Bureau of Expositions $12,360	

Canadian International Development Agency $1,900,371,034

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Development assistance as education and training for individuals and for special program and project expenses directly related thereto $9,879,885	
• Association of Universities and Colleges of Canada Ottawa Ont	2,024,106
• Canadian Bureau for International Education Ottawa Ont	561,729
• Direction de la coopération internationale (SQAEE) Quebec Que	5,910,266
• International Centre for Ocean Development Halifax NS	319,815
• Natural Sciences and Engineering Research Council of Canada Ottawa Ont	277,479
• Revenue Canada Taxation Centre Ottawa Ont	240,966
Grants to the North-South Institute $750,000	
• North-South Institute Ottawa Ont	750,000
Development assistance to international development institutions and organizations for operations and general programs and as well as specific programs and projects, and for special program and project expenses directly related thereto $152,936,000	
• Assoc des universités partiellement ou entièrement de langue francaise/Fonds international de coopération universitaire New York NY USA	500,000
• Commonwealth Fund for Technical Co-operation New York NY USA	18,786,733
• Commonwealth of Learling Ottawa Ont	700,000
• Confejes/Project New York NY USA	240,000
• Conférence des ministres de l'éducation (French-speaking countries) Ottawa Ont	175,000
• Conférence des ministres de la jeunesse et des sports Ottawa Ont	575,000
• Consultation Group International Ottawa Ont	16,400,000
• International Atomic Energy Agency Vienna Austria	1,195,779
• International Board for Soil and Research Management Bangkok Thailand	386,000
• International Council for Research in Agroforestry New York NY USA	900,000
• International Institute for Educational Planning New York NY USA	120,000
• International Trade Centre Geneve Switzerland	1,250,000
• Onchocerciasis Control Program New York NY USA	1,650,000
• Programme spécial de développement de l'agence de coopération culturelle et technique New York NY USA	1,650,000
• Tropical Diseases Research Program New York NY USA	1,700,000
• United Nations Childrens Funds Ottawa Ont	16,150,000
• United Nations Development Fund for Women New York NY USA	1,100,000
• United Nations Development Program New York NY USA	72,160,000
• United Nations Educational & Training Program for South Africa New York NY USA	300,000
• United Nations Fund for Namibia New York NY USA	150,000
• United Nations Fund for Population Activities Ottawa Ont	11,750,000
• World Health Organization Ottawa Ont	4,700,000
Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto $171,601,784	
• A D M Agri-Industries Ltd Windsor Ont	902,891
• Bergerco Canada Winnipeg Man	355,473
• Kent Flour Mills Ltd Virden Man	166,050
• Brett Young Seeds Ltd Gilbert Plains Man	468,387
• Canada Packers Inc Toronto Ont	3,613,912
• Canadian Dairy Commission Ottawa Ont	10,173,588
• Canadian Wheat Board Winnipeg Man	49,173,952
• Canbra Foods Ltd Lethbridge Alta	877,163
• Connors Bros Ltd Saint John NB	7,878,453
• Continental Grain Company Canada Ltd Winnipeg Man	745,520
• Cook's Division of Parris & Heimbecke Hensall Ont	1,503,760
• CSP Foods Ltd (HQ) Winnipeg Man	2,999,654
• Dover Flour Mills Cambridge Ont	3,161,276
• Elders Grain Co Surrey BC	311,736
• Ellison Milling Co Lethbridge Alta	697,341
• Fisheries Prices Support Board Ottawa Ont	2,479,534
• Food Agriculture Organisation Geneva Switzerland	608,856
• Great Canadian Bean Co Inc Ailpa Craig Ont	627,294
• Hensall District Cooperative Inc Hensall Ont	1,849,814
• International Emergency Food Reserve Geneva Switzerland	3,000,000
• Maple Leaf Mills Ltd Rexdale Ont	9,016,855
• Ogilvie Flour Co Ltd Montreal Que	9,851,136
• Ontario Wheat Producers Chatham Ont	15,287,527
• Parrish & Heimbeeker Ltd Toronto Ont	1,550,098

EXTERNAL AFFAIRS—*Continued*

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• Proctor & Gamble Inc Toronto Ont	1,105,046
• Robin Hood Multifoods Ltd Montreal Que	6,263,928
• Roy Legumex Inc St-Jean-Baptiste Man	1,378,477
• Rozon Milling Inc Montreal Que	819,814
• Soo Line Mills (1969) Ltd Winnipeg Man	295,725
• SSC—Revenu Fund—General Supply Hull Que	235,477
• United Nations Special Coordinator for Afghanistan Hull Que	1,000,000
• Thompson & Sons Ltd Blenheim Ont	1,135,151
• World Food Program Geneva Switzerland	31,770,303

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto $59,599,285

• Canadian Council for International Cooperation Ottawa Ont	2,913,000
• Canadian Council of Churches Toronto Ont	2,891,700
• Canadian Lutheran World Relief Winnipeg Man	460,000
• Canadian Red Cross Society Ottawa Ont	2,935,350
• Care Canada Ottawa Ont	1,200,000
• CUSO Ottawa Ont	315,000
• International Committee of the Red Cross Geneva Switzerland	8,550,000
• League of Red Cross Societies Geneva Switzerland	870,000
• Organisation catholique canadienne pour le développement et la paix Montreal Que	250,000
• Oxfam-Canada Ottawa Ont	100,000
• Pan-American Health Organization Washington DC USA	1,611,700
• Pentecostal Assemblies Canada Toronto Ont	150,000
• Save the Children - Canada Toronto Ont	250,000
• United Nations Border Relief Operations Ottawa Ont	1,000,000
• United Nations Children's Fund Ottawa Ont	3,650,000
• United Nations Disaster Relief Organization Hull Que	1,565,000
• United Nations High Commissioner for Refugees Ottawa Ont	17,466,420
• United Nations Relief & Works Agency for Palestinian Refugees Ottawa Ont	9,500,000
• United Nations Development Program New York NY USA	250,000
• United Nations Special Coordinator for Afghanistan Hull Que	1,500,000
• World Food Programs Ottawa Ont	200,000
• World Relief Canada Willowdale Ont	181,576
• World University Services Canada Ottawa Ont	197,100
• World Vision Canada Mississauga Ont	740,000
• Young Men's Christian Association Canada Ottawa Ont	300,000

Grants to the International Centre for Human Rights and Democratic Development pursuant to section 28(a) of the International Centre for Human Rights and Democratic Development Act $2,000,000

• International Centre for Human Rights and Democratic Development	2,000,000

Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country government their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto $22,942,217

• African Association Public Administration Addis Ababa Ethiopia	248,645
• Aga Khan Foundation Canada Toronto Ont	2,110,000
• Canadian Executive Services Organisation Toronto Ont	129,217
• Canadian Federation Deans Management Saskatoon Sask	1,086,978
• Canadian International Development Agency Hull Que	2,575,101
• Canadian Organization development Ottawa Ont	2,533,850
• Commonwealth Association of Tax Administrators London United Kingdom	178,875
• Eastern and Southern African Management Institute Arusha Tanzania	540,436
• Federation of Canadian Municipalities Ottawa Ont	439,404
• Gestion Nord-Sud Incorporee Outremont Que	180,468
• Manitoba Institute of Management Winnipeg Man	486,347
• Mennonite Central Committee Canada Winnipeg Man	2,500,000
• Ocean Institute of Canada Halifax NS	177,500
• Organisation Catholique Canadienne Montreal Que	8,748,355

Grants to international non-government organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto $12,981,500

• Comite International Liaison Corps pour Alimentation Waltham USA	148,000
• Consejo Education Adultos America Latina Santiago Chile	115,000
• Environment Liaison Centre Nairobi Kenya	324,000
• Foundation for International Training Don Mills Ont	265,700
• Institut Africain pour Developpement Abidjan Cote d'Ivoire	500,000
• Inter-American Institute Human Right Ste-Foy Que	140,000
• International Communication Management Population Program Selangor Malaysia	315,395
• International Council for Adult Education Toronto Ont	790,405
• International Federation for Family Life Promotion Washington DC USA	147,000
• International Planned Parenthood Federation London England	8,219,200
• International Union Conservation Nature Gland Switzerland	108,000
• Intosai Development Initiative Ottawa Ont	109,500
• Pan African Institute for Development Geneva Switzerland	350,000

Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian international and regional institutions, organizations and agencies, and to provincial governments, their organizations and agencies in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto $862,233,985

• A J Graham Engineering Ottawa Ont	209,113
• A R A Group Inc Toronto Ont	6,168,195
• Abitibi Price Montreal Que	2,315,471
• Adam Authier Boyer Shea Brossard Que	1,598,903
• ADI Ltd St John NB	881,936
• ADS Associés Ltée Montreal Que	103,251
• Affiliated Customs Brokers Ltd Montreal Que	248,965
• African Economic Research Consortium New York NY USA	142,500
• African Medical and Research Foundation Pickering Ont	980,896
• Aga Khan Foundation Canada Toronto Ont	2,755,000
• Agri Air Inc Ste-Cécile de Milton Que	1,152,500
• Agricultural Development Corp of Saskatchewan Regina Sask	2,862,178
• Agriculture Department of Ottawa Ont	10,210,760
• Agriteam Canada Calgary Alta	607,549
• Agro Strategies International Inc Hull Que	140,302
• Agrodev Can Inc Ottawa Ont	528,314
• Alcan Wire and Cable Toronto Ont	6,945,870
• Algoma Steel Corporation Ltd Sault Ste Marie Ont	5,235,087
• Algonquin College of Applied Arts and Technology Ottawa Ont	415,239
• Allworld Shipping Ltd Edmonton Alta	267,683
• Alphamain Canada Ltd Willowdale Ont	125,088
• Alberta Advanced Education Edmonton Alta	1,052,430
• Amalgamated Railway Supplies Montreal Que	1,025,781
• Ambassade de l'Algérie Ottawa Ont	910,000
• Ambassade du Cameroun au Canada Ottawa Ont	444,491
• Ambassade du Royaume du Maroc Ottawa Ont	855,624
• Amtrom Construction Inc St-Laurent Que	1,222,164
• Anema FF Ottawa Ont	161,001
• Angaladian Hagop Montreal Que	118,698
• Apor International Outremont Que	120,109
• Apotex Inc Weston Ont	256,725
• Appui Inc Sherbrooke Que	1,227,719
• Arcbro International Inc Mississauga Ont	236,835
• Asea Brown Boveri Inc St-Laurent Que	306,214
• Asia Pacific Fondation Vancouver BC	501,321

EXTERNAL AFFAIRS—*Continued*

	$
• Asian Institute of Management Metro Manila Philippines	201,903
• Asian Institute of Technology Bangkok Thailand	1,912,545
• Associated Engineering International Ltd Burnaby BC	958,987
• Association of Canadian Community Colleges Toronto Ont	5,272,851
• Association of Universities and Colleges of Canada Ottawa Ont	4,958,050
• Association Pringle-Roche Quebec Que	1,811,903
• Association Internationale des Maires Francophones Quebec Que	768,514
• Asstech Conseils Ltée Quebec Que	267,958
• Atomic Energy of Canada Ltd Ottawa Ont	491,858
• Audor Communication Inc Ottawa Ont	183,425
• Aveiro Construction Ltd Dorchester Ont	1,002,959
• B C Hydro And Power Authority Vancouver BC	1,023,348
• B G Checo International Ltd Anjou Que	2,491,295
• Babcock and Wilcox Canada Cambridge Ont	725,285
• Balfour Beatty Canada Ltd Edmonton Alta	9,239,865
• Bank of Ghana Accra Ghana	9,511,548
• Banque Royale du Canada Montreal Que	3,104,370
• Barclays Bank of Canada Toronto Ont	975,926
• Basic International Training & Consulting Ltd Calgary Alta	2,445,995
• Baynes Communication Inc Ottawa Ont	103,880
• Bernard Florian Montreal Que	642,644
• Berocan International Inc Montreal Que	401,500
• Big "O" D[illegible] Tile Company Ltd Exeter Ont	136,656
• Black Dragon [illegible] Consortium Edmonton Alta	530,494
• Blais McNeil Lussier et Associés Ste-Foy Que	2,355,010
• Bois et Placages Generaux Ltee Longueuil Que	1,471,710
• Bombardier Ltd Montreal Que	765,630
• Bovipharm Inc Montreal Que	135,500
• Brandon University Brandon Man	507,263
• Brown Boveri Zimbabwe (PVY) Ltd Harare Zimbabwe	3,923,341
• Bureau universitaire tunisien Ottawa Ont	1,158,000
• C A T I E Turrialbo Costa Rica	420,470
• C F C International Montreal Que	223,448
• C I E P L A N Santiago Chile	118,900
• C P C S Limited Montreal Que	1,587,030
• C U S O Ottawa Ont	2,885,747
• Cairns John C Elora Ont	125,761
• Calcom Electronics Ltd Montreal Que	112,965
• Calmeadow Charitable Foundation Toronto Ont	147,604
• Canac International Inc Montreal Que	3,116,444
• Canada Employment & Immigration Commission Ottawa Ont	188,056
• Canada Wire and Cable International Ltd Don Mills Ont	5,384,994
• Canadian Bureau for International Education Ottawa Ont	1,264,188
• Canadian Commercial Corporation Ottawa Ont	1,968,075
• Canadian Cooperative Association Ottawa Ont	3,479,616
• Canadian Council for International Cooperation Ottawa Ont	1,410,672
• Canadian Federation of Deans of Management and Administrative Studies Ottawa Ont	3,152,147
• Canadian Fertilizers Import-Export Ltd Petit Rocher NB	929,885
• Canadian Forestry Service Ottawa Ont	505,663
• Canadian General Electric Co Ltd Peterborough Ont	2,624,985
• Canadian Hunger Foundation Ottawa Ont	2,655,840
• Canadian Hydrographic Association Sydney BC	147,400
• Canadian International Project Managers Ltd Montreal Que	666,686
• Canadian International Water Energy Consultants Niagara Falls Ont	1,358,768
• Canadian Labour Congress Ottawa Ont	300,000
• Canadian Organization for Development through Education Ottawa Ont	238,690
• Canadian Society for Civil Engineering Montreal Que	250,000
• Canbar Product Ltd Waterloo Ont	1,641,011
• Candev Trading Company Inc St-Lambert Que	123,930
• Canedex Limited Scarborough Ont	447,487
• Canpotex Inc Saskatoon Sask	21,591,715
• Canron Inc Toronto Ont	138,273
• Capital Mack Inc Ottawa Ont	492,654
• Cardium Services & Supply Ltd Edmonton Alta	143,650
• Cardwell Manufacturing Company Ltd Edmonton Alta	3,412,200
• Care Canada Ottawa Ont	5,129,405
• Carr & Donald Associates Toronto Ont	913,134
• Cegelec Industries Inc La Prairie Que	218,970
• Cegep St-Jean-sur-Richelieu St-Jean-sur-Richelieu Que	2,848,729
• CEGIR Inc Montreal Que	1,149,275
• Centre canadien d'études et de coopération internationale Montreal Que	230,320
• Centro Internacional De Agricultura Tropical Cali Columbia	1,671,273
• Cerac Inc Laval Que	116,629
• Chaleur Fertilizer Ltd Petit Rocher NB	1,040,495
• Chamera Constructors (SNC) Montreal Que	2,101,312
• Champion Road Machinery Ltd Goderich Ont	1,449,992
• Chemo International Ltd Islington Ont	474,907
• Chief Electoral Officer Ottawa Ont	657,009
• Children's Hospital of Eastern Ontario Ottawa Ont	132,000
• Christian Reform World Relief Committee Canada Burlington Ont	437,505
• Compagnie de Papier St-Raymond St-Raymond Que	116,113
• Compagnie Marconi Canada Montreal Que	227,446
• Cimmyt Mexico D M Mexico	2,679,631
• Clarke J O S North Vancouver BC	208,832
• Clarkson Gordon Chartered Accountants Ottawa Ont	146,319
• Club 2/3 Inc Montreal Que	1,200,150
• Coastal Associates & Consulting Ltd St John's Nfld	1,118,051
• Code International Ottawa Ont	1,000,000
• Codman Surgical Instruments Peterborough Ont	116,803
• Copesult Inc Montreal Que	4,020,485
• Collavino Inc Windsor Ont	5,499,351
• Comptroller General Office of Ottawa Ont	235,550
• Connaught Laboratories Ltd Willowdale Ont	2,360,165
• Consortium BBL & Transconsult Montreal Que	940,047
• Consortium Liquigaz G P L Inc Montreal Que	1,343,491
• Consortium M A N Sometal Pointe-Claire Que	164,662
• Consortium SDS Hydrogeo Canada Montreal Que	200,000
• Consultants Pringle Ltée Montreal Que	568,584
• Consultants V F P Inc Trois-Rivières Que	186,491
• Consultation Nadeau International Inc Montreal Que	194,938
• Continuous Mining Systems Ltd Sudbury Ont	240,413
• Cooperative Federee de Quebec Trois-Rivieres Que	1,255,205
• Cooperative SCA l'Assomption l'Assomption Que	125,759
• Coopers & Lybrand Consulting Group Montreal Que	319,508
• Corma Inc Concord Ont	193,845
• Courey International Inc Montreal Que	111,525
• Crippen International Ltd Vancouver BC	2,434,593
• Crosscurrents Consulting Wakefield Que	126,089
• Crothers Ltd Concord Ont	179,894
• Centre Canadian Etude & Cooperative International Montreal Que	7,004,875
• Centre International Agricultura Tropical New York NY USA	644,801
• D & S Petroleum Consulting Group Ltd Calgary Alta	5,329,657
• D L M Consortium Ottawa Ont	646,356
• D P A Group Inc Ottawa Ont	2,631,600
• Danzas Danada Calgary Alta	341,239
• Danzas Canada Ltd Winnipeg Man	111,232
• David Vincent Montreal Que	100,181
• Delcan International Corp Don Mills Ont	4,240,232
• Deloitte and Touche Toronto Ont	2,008,723
• Dendron Resource Surveys Ltd Ottawa Ont	281,043
• Department of Agriculture of NB Fredericton NB	1,189,030
• Department of Communications Ottawa Ont	716,491
• Department of Energy Mines and Resources Ottawa Ont	348,231
• Department of External Affairs Ottawa Ont	110,637,495
• Department of National Defence Ottawa Ont	250,000
• Department of National Revenue Taxation Ottawa Ont	494,708
• Department of Public Works Ottawa Ont	437,226
• Department of Secretary of State Hull Que	110,363
• Department of Transport Ottawa Ont	3,842,545
• Dessau et Assoc International Ltee Laval Que	1,448,189
• Destrier Management Consultant Inc Ottawa Ont	110,295
• Desy International St-Romuald Que	137,094

EXTERNAL AFFAIRS—*Continued*

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• Digital Resource Systems Ltd Nanaimo BC	131,641
• Dipix Technology Inc Ottawa Ont	1,028,385
• Dismed Inc Ville D'Anjou Que	104,448
• Distribution P T S Ltd Quebec Que	158,150
• Dolbec, Nicholas St-Laurent Ile d'Orleans Que	100,110
• Dominion Bridge Company Ltd Winnipeg Man	182,636
• Dominion Bridge-Sulzer Inc Lachine Que	2,735,409
• Dominion Engineering Works Co Ltd Lachine Que	524,141
• Dominion Raw Materials Ltd North Vancouver BC	11,159,405
• Domtar Inc Montreal Que	11,640,926
• Douserv Group Inc Montreal Que	7,404,200
• Dufort & Lavigne Montreal Que	403,540
• Dunlop Plastics Canada Ajax Ont	115,600
• Dux Machinery Corporation Repentigny Que	1,397,067
• E D S Inter Inc Montreal Que	219,841
• E T Jackson & Associates Ltd Ottawa Ont	100,951
• East Canada Int Inc St John's Nfld	273,689
• Ecodyne Ltd Oakville Ont	103,614
• École des hautes études commerciales Montreal Que	1,012,994
• École nationale d'administration publique Ste-Foy Que	1,905,959
• École polytechnique de Montréal Montreal Que	4,612,749
• Edgeworth-Prism International Kelowna BC	1,695,267
• Electric Power Accessories Company Ltd Brampton Ont	364,391
• Electric Switch Gear (1987) Lachine Que	171,985
• En Route Winnipeg Man	532,656
• Eurocan Pulp & Paper Company Vancouver BC	997,949
• Evans-Kennedy Construction Ltd London Ont	213,000
• Experco Ltd Drummondville Que	319,290
• Export Development Corporation Ottawa Ont	298,860
• Federal Pioneer Ltd Toronto Ont	645,247
• Federation of Canadian Municipalities Ottawa Ont	1,147,750
• Fermenta ASC Ltd Mentor Ohio USA	1,999,872
• Fiat Geotech Modena Italy	455,800
• Filiatrault McNeil & Associés Inc Laval Que	118,731
• Flagship Trading & Shipping Ltd Montreal Que	1,591,797
• Flexi-Coil Ltd Saskatoon Sask	114,313
• Fonds d'Equipement des Nations Unies New York NY USA	225,000
• Foster-Wheeler SNC Consortium Niagara Falls Ont	3,918,903
• Food and Agriculture Organization Rome Italy	138,393
• Foundation for International Training Don Mills Ont	450,100
• Foundation Skanska Joint Venture Danderad Sweden	1,055,531
• Gagnair Consultants Ltée Montreal Que	317,442
• Gary Coldevin International Inc Vaudreuil-sur-le-Lac Que	158,629
• Gasco Manufacturing Ltd Weston Ont	732,823
• GEC Canada Ltd Mississauga Ont	147,097
• GE Canada Inc - Locomotive Division Montreal Que	715,364
• General Motors Canada Diesel Division London Ont	133,128
• General Motors Canada White Snyder Inc Ville St-Laurent Que	3,376,575
• Geophysique GPR International Inc Longueuil Que	623,705
• Gillespie Munro Inc Montreal Que	156,433
• Government of Bangladesh Dacca Bangladesh	4,301,654
• Groupe A F H International Inc Montreal Que	142,666
• Groupe Conseil Roche Ltée Ste-Foy Que	1,217,510
• Groupe Conseil Saguenay Chicoutimi Que	1,592,863
• Groupe Dryade Ltée Quebec Que	346,061
• Groupe Poulin Thériault Ltée Quebec Que	1,552,599
• Groupe Sidam-Minorex Montreal Que	795,826
• Gus Pech Manufacturing Company Inc Lemars Iowa USA	142,486
• Guyana Fertilizer Ltd Miami Florida USA	307,713
• H K L & Associates Ltd Winnipeg Man	117,523
• H N Engineering Inc Burnaby BC	1,177,416
• Hesper Management Corporation Gloucester Ont	121,978
• Hewitt Equipment Ltd Pointe-Claire Que	1,671,450
• Hitesi Products Inc St-Laurent Que	404,067
• Honco Inc Bernieres Que	475,171
• Hope International Development Agency New Westminster BC	767,525
• Horizon Pacific Consultant Ltd Vancouver BC	321,763
• Horizons of Friendship Toronto Ont	792,064
• Hôtel Plaza de la Chaudière Hull Que	155,932
• Hydro-Québec International Montreal Que	2,072,203
• Hydrolec Turbines Canada Inc Granby Que	886,581
• Hydrosult Inc Montreal Que	128,599
• I D A (Inter-Development Association Ltd) Ottawa Ont	20,274,592
• Idees International Inc Montreal Que	193,708
• Iezzi Raymond Iezzi Consulting Inc St-Jean-sur-Richelieu Que	262,062
• Imtrex Commodity Inc Oakville Ont	13,212,191
• India: High Commission Ottawa Ont	3,497,408
• Industries Poltec Ltd Montreal Que	708,769
• Ingersoll-Rand Canada Inc Dorval Que	1,067,209
• Institut de développement Nord-Sud La Pocatière Que	1,521,460
• Institut international de la communication Montreal Que	745,396
• Institut Nord-Sud Ottawa Ont	241,829
• Institute of Development Management Gaborone Botswana	267,953
• Intagro Consultants Inc Montreal Que	971,840
• Intelcan Technosystems Inc Nepean Ont	324,963
• Inter City Papers Ltee Lachine Que	3,697,188
• Inter Pares Ottawa Ont	554,404
• Intercomp Kanata Management Ltd Calgary Alta	491,952
• International Aeradio Ltd Richmond Hill Ont	450,000
• International Bank for Reconstruction & Development Washington DC USA	1,116,900
• International Board Marketing Association Montreal Que	988,609
• International Briefing Associates Inc Vancouver BC	172,348
• International Centre for Diarrhoeal Disease Research Bangladesh Dhaka Bangladesh	1,500,000
• International Centre for Ocean Development Halifax NS	1,373,804
• International Commodities Export Compagnie Canada Oakville Ont	5,908,903
• International Council for Research in Agro-Forestry Nairobi Kenya	900,523
• International Development Organization Toronto Ont	2,526,000
• International Development Research Center Ottawa Ont	3,238,882
• International Rail Consultant Vancouver BC	1,303,169
• International Rice Research Institute Manila Philippines	816,614
• International Union for Conservation of Nature and Natural Resources Gland Switzerland	626,000
• IPSCO Inc Regina Sask	671,015
• Island Fertilizers Ltd Charlottetown PEI	1,228,229
• J I Case Company Racine Wisconsin USA	895,098
• Jacuzzi Canada Ltd Rexdale Ont	365,472
• James F Hickling Management Consultants Inc Ottawa Ont	322,200
• Janin Construction Ltd Montreal Que	174,602
• Jarvis Clark Company Ltd Burlington Ont	174,287
• John Van Nostrand Associates Ltd Toronto Ont	356,831
• Justice Minerals Inc Oakville Ont	4,920,848
• K B Watson Engineering Inc Kanata Ont	133,854
• K Bird Project Kathmandu Nepal	1,742,279
• K Hardtke Associates Ltd Willowdale Ont	117,867
• Keith International Project Inc Regina Sask	104,878
• Kenscott Ltd Ottawa Ont	176,735
• Kenting Earth Science Ltd Ottawa Ont	1,201,886
• Kenya High Commission Ottawa Ont	3,491,647
• Kessler Technology Canada Inc St-Eustache Que	978,316
• Koch Engineering Ltd Agincourt Ont	175,137
• Kuehne and Nagel International Ltd Montreal Que	809,923
• L Jam Incorporee Plessisville Que	644,400
• Lalonde Claude Halifax NS	107,563
• Lavalin Formation Corporation Inc Montreal Que	747,309
• Lavalin International Inc Montreal Que	2,830,081
• Lavalin Transport Inc Montreal Que	1,357,746
• Locweld Inc Candiac Que	687,652
• Logtrans Ltd Montreal Que	824,982
• M M Dillon Ltd Willowdale Ont	162,929
• MacCosham Van Lines Ltd Regina Sask	104,712
• MacDonald Dettwiller & Associates Ltd Richmond BC	1,024,000
• Machinerie Ideale compagnie Ltee St-Cesaire Que	329,366
• Machinerie Omega Ltd St-Hyacinthe Que	469,459

EXTERNAL AFFAIRS—*Continued*

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• Maheux Noiseux & Cie Montreal Que	1,515,472
• Malawi: Government of Ottawa Ont	171,159
• Mallette Major Martin Montreal Que	414,429
• Manitoba Hydro Winnipeg Man	983,924
• Manitoba Institute of Management Winnipeg Man	335,397
• Marathon Marine Manufacturing Ltd Edmonton Alta	168,947
• Marine Industries Ltd Tracy Que	1,164,191
• Markham Electric Ltd Markham Ont	154,980
• Marshall Macklin Monaghan Ltd Thornhill Ont	244,375
• Massey Ferguson Industries Ltd Lachine Que	289,799
• McElhanney Geosurveys Ltd Vancouver BC	1,823,801
• McGraw-Edison Company Columbus Ohio USA	902,465
• Mega Engineering Ltd Calgary Alta	203,819
• Memorial University Newfoundland St John's Nfld	160,789
• Mennonite Economic Development Association of Canada Winnipeg Man	1,222,709
• Met-Chem/Matthews Joint Venture Montreal Que	1,495,000
• Mitel Corp Kanata Ont	1,477,053
• Monenco/Teshmont/Ontario & Manitoba Montreal Que	1,186,424
• Monitec Consultants International Inc Hull Que	223,806
• Monsanto Canada Inc Mississauga Ont	691,200
• Montreal Engineering Company Ltd Montreal Que	562,670
• Morin Donald Sorel Que	101,702
• Movers International Mississauga Ont	155,613
• N D Lea & Associates Vancouver BC	796,310
• N S Inter Inc Montreal Que	1,040,346
• National Film Board of Canada Montreal Que	199,550
• National Energy Corporation West Indies	2,319,270
• Navigation Aeronav International Inc Dorval Que	286,781
• Nawitka Renew Research Consulting Ltd Victoria BC	258,251
• Norenco Associates Ltd Winnipeg Man	203,668
• Norr Airport Plang Associates Ltd Toronto Ont	178,963
• Northern Alberta Institute of Technology Edmonton Alta	381,366
• Northwest Hydraulic Consultants Edmonton Alta	1,859,192
• Norwest Engineering Ltd Calgary Alta	118,139
• Nova Petro Chemicals Inc Sarnia Ont	178,495
• Novacor Chemicals Ltd Calgary Alta	1,149,817
• Novaport Ltd Halifax NS	120,793
• Novopharm Ltd Scarborough Ont	300,475
• Ontario Hydro Toronto Ont	6,396,243
• Ontario Institute for Studies in Education Toronto Ont	246,758
• Ontario International Cooperative Toronto Ont	1,541,776
• Ontario Ministry of Agriculture and Food Toronto Ont	1,280,000
• Open Learning Institute of BC Richmond BC	514,882
• OPIM Consultants Inc Edmunston NB	133,872
• Organisation canadienne pour la solidarité et le développement Montreal Que	920,231
• Organisation catholique canadienne pour le développement et la paix Montreal Que	800,000
• Organisation Universitaire Inter-Americ Ste-Foy Que	200,000
• Organization for Economic Co-operation and Development Paris France	325,000
• Organization of American States Washington USA	280,000
• Ottawa Civic Hospital Ottawa Ont	229,670
• Outboard Marine Corporation of Canada Peterborough Ont	672,014
• Overseas Canadian Project Management Planning Inc Gloucester Ont	130,305
• Oxfam-Québec Montreal Que	483,456
• P E Boisvert Auto Ltee Boucherville Que	142,228
• P V U Inc Victoriaville Que	296,695
• P W Lorch & Associates Ltd Regina Sask	186,796
• Pan American Health Organization Washington USA	258,558
• Paul Egli (1988) Inc Baie D'Urfe Que	141,216
• Pauwels International Mechelen Belgique	105,488
• PCI Inc Richmond Hill Ont	305,382
• Peat Marwick and Partners Ottawa Ont	298,404
• Pellemon International Inc Montreal Que	380,869
• Petro-Therm Entreprise Ltd Calgary Alta	231,234
• Phaneuf Gravelle Blain and Associates Montreal Que	153,214
• Phillips Barratt Kaiser Engineers Ltd Vancouver BC	645,393
• Phillips Cables Ltd Brockville Ont	259,559

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• Photosur Inc Montreal Que	403,923
• Pierrefonds Import-Export C A Pierrefonds Que	700,169
• Piteau and Associates Ltd Vancouver BC	352,441
• Plan Tel Inc Montreal Que	116,450
• Plan:Net Calgary Alta	147,014
• Plenty Canada Lanark Ont	293,571
• Pluritec-Shawinigan Inc Montreal Que	1,971,664
• Pluritec Ltee Trois-Rivieres Que	1,503,283
• Potash & Phosphate Institute of Canada Toronto Ont	486,290
• Potash Co of Canada Ltd Toronto Ont	12,388,443
• Power Plan Consultants Inc Carleton Place Ont	128,844
• Pratt & Whitney Canada Inc Longueuil Que	174,665
• Prealc Santiago de Chile Chile	200,000
• Price Waterhouse Canada Montreal Que	1,735,700
• Pringle Tecsult Inc Montreal Que	229,102
• Protos Shipping Ltd Montreal Que	1,179,693
• Provigo International Montreal Que	1,868,960
• Provincial Diesel Inc Montreal Que	315,335
• Q-Tron Limited Calgary Alta	148,153
• Quebec—Gouv du Quebec Que	156,143
• Quebec—Ministere Relations Internationales Quebec Que	1,978,227
• R Angus Alberta Ltd Edmonton Alta	141,827
• R L Walker and Partners Ltd Ottawa Ont	116,618
• R T M Engineering Calgary Alta	168,688
• Railtech Ltd Dorval Que	213,177
• Raytheon Canada Ltd Waterloo Ont	2,187,095
• Redma Consultants Ltd Toronto Ont	447,183
• Reid Collins and Associates Ltd Vancouver BC	1,671,109
• Republic of Indonesia : Minister of Finance Jakarta Indonesia	2,088,847
• Reynolds Cable Montreal Que	5,389,687
• Rousseau Sauvé Warren Inc Montreal Que	349,848
• Roy L G L Ltee Montreal Que	148,583
• Royal Architectural Institute of Canada Ottawa Ont	374,643
• Royal Canadian Mounted Police Ottawa Ont	170,368
• Ryerson Polytechnical Institute Toronto Ont	1,856,850
• S & C Electric Canada Ltd Rexdale Ont	173,701
• S C A C Transport Canada Inc Lachine Que	1,765,603
• S E A M E O Bangkok Thailand	131,079
• S L I / N H C Joint Venture Montreal Que	718,615
• S N C Group Montreal Que	1,700,071
• S N C Inc Montreal Que	6,100,685
• S N C/Acres Chamera Suppliers Montreal Que	7,260,708
• S R D Sustainable Resource Development Inc Ottawa Ont	1,145,602
• S R Telecom Inc St-Laurent Que	9,036,587
• Salasan Associates Inc Ottawa Ont	1,021,985
• Sander Geophysics Ltd Kanata Ont	423,757
• Sandwell Incorporated Montreal Que	269,222
• Sangamo Canada Ltd Pointe-Claire Que	2,986,752
• Sanofi Sante Animale Canada Inc Victoriaville Que	387,963
• Save the Children Canada Toronto Ont	556,100
• Schlumberger Industries Mississauga Ont	201,500
• Sem-Eng Ltd Ottawa Ont	205,189
• Semex Canada Guelph Ont	182,851
• Service Quebecair Inc Montreal Que	646,259
• Setym Technologies Inc Montreal Que	432,980
• Shawinigan Engineering Co Ltd Montreal Que	2,689,511
• Shawmont Nfld Ltd St-John Nfld	885,922
• Sidam Inc (Le Groupe Minier) Montreal Que	203,578
• Sidebec-Dosco Inc Montreal Que	184,240
• Sigesco Ltée St-Basile-Le-Grand Que	287,717
• Simcan Montreal Que	177,851
• Slacan Hamilton Ont	214,883
• Slater Industries Inc Brantford Ont	241,712
• SM Consulting Group/Cogesult Inc Consor Longueuil Que	1,843,539
• Société d'ingénierie Cartier Ltée Montreal Que	425,506
• Societe de cooperative pour le developpement International Quebec Que	1,528,707
• Société de développement international Desjardins (1985) Levis Que	4,330,939
• Society V M E Equipment of Canada Ltd Guelph Ont	567,833

EXTERNAL AFFAIRS—*Continued*

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• Sofati Limitee Montreal Que	4,698,204
• Soil & Water Resources International Inc Pointe-Claire Que	377,080
• South Africa Education Trust Fund Ottawa Ont	619,770
• South Asia Partnership Ottawa Ont	981,772
• Spar Aérospatiale Ltée Ste-Anne-de-Bellevue Que	2,075,792
• SSC—Audit Services Bureau—Contribution Audit Ottawa Ont	510,044
• SSC—General Services Hull Que	442,800
• SSC—General Supply-Revenu Fondation Hull Que	769,920
• SSC—Bureau of Management Consulting Ottawa Ont	8,270,076
• SSC—Canadian Government Printing Hull Que	149,721
• St Mary's University Halifax NS	2,409,876
• Standard Chartered Bank Montreal Que	345,602
• Stanley & Associates Engineering Ltd Edmonton Alta	2,389,683
• Stewart & Ewing Associates Ltd Richmond BC	702,427
• Stothert Management Ltd Vancouver BC	3,342,364
• Swan-Lea-Interail Vancouver BC	1,375,392
• Sydney Steel Corp Sydney NS	6,320,892
• Taylor Instruments Toronto Ont	667,125
• TE Body and Associates Ltd Ottawa Ont	155,979
• Tecsult International Ltee Montreal Que	1,688,678
• Teleconsult Ltd Vancouver BC	816,650
• Telesat Canada Ottawa Ont	1,005,599
• Tenanco Montreal Que	722,343
• Terra Surveys Ltd Ottawa Ont	172,618
• Thomas N Mallorytown Ont	132,582
• Thorne Ernst & Whinney Ottawa Ont	128,371
• Tole Gaufree de Quebec Inc Quebec Que	113,610
• TM Thomson and Associates Ltd Victoria BC	1,166,425
• Tremblay Laval Lac St Jean Que	101,206
• Tri Steel Inc Montreal Que	806,353
• Trinidad & Tobago Oil Company Ltd Port of Spain West Indies	7,954,673
• Tyton Seal Pointe-Claire Que	139,216
• UNICEF Canada Toronto Ont	7,220,266
• Unifin International London Ont	263,097
• Unigec Experts-Conseil Chicoutimi Que	273,089
• United Nations Children's Fund New York NY USA	6,318,535
• United Nations Development Program Ottawa Ont	1,635,682
• United Nations Economic Commission for Latin America Project Trust Fund New York NY USA	800,029
• United Nations Fund for Population Activities New York NY USA	713,820
• Universalia Management System Ltd Monteal Que	623,350
• Université de Montréal Montreal Que	897,183
• Université de Sherbrooke Sherbrooke Que	1,296,533
• Universite du Quebec a Montreal Montreal Que	268,721
• Université du Québec à Ste-Foy Ste-Foy Que	1,130,713
• Universite du Quebec a Trois-Rivieres Trois-Rivieres Que	637,581
• Université Laval Quebec Que	3,585,467
• University of Alberta Edmonton Alta	993,353
• University of Athabasca Athabasca Alta	233,921
• University of British Columbia Vancouver BC	776,897
• University of Calgary Calgary Alta	2,317,813
• University of Carleton Ottawa Ont	1,359,164
• University of Dalhousie Halifax NS	6,673,118
• University of Guelph Guelph Ont	2,823,670
• University of Manitoba Winnipeg Man	1,647,302
• University of McGill Montreal Que	4,450,469
• University of McMaster Hamilton Ont	700,436
• University of Newfoundland (Memorial University) St John's Nfld	528,203
• University of Ottawa Ottawa Ont	822,820
• University of Queen's Kingston Ont	1,624,592
• University of Saskatchewan Saskatoon Sask	617,860
• University of Simon Fraser Burnaby BC	2,399,228
• University of Toronto Toronto Ont	200,654
• University of Victoria Victoria BC	335,495
• University of Waterloo Waterloo Ont	279,000
• University of Windsor Toronto Ont	176,950
• University of York North York Ont	273,772

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• Veneer Opportunities Inc North Bay Ont	915,615
• W E R Engineering Calgary Alta	1,644,590
• Wackid Radio Ottawa Ont	187,850
• Wagner Mining Equipment Company Pointe-Claire Que	1,551,631
• Wardrop Engineering Inc Winnipeg Man	964,634
• Wascana International Assistance Corp Regina Sask	1,103,183
• Weir Pumps Ltd Glasgow Scotland	195,302
• Wellmaster Pipe & Supply Inc Tillsonburg Ont	452,311
• Welton Beauchamp Nixon Inc Buckingham Que	335,949
• Western Materials Handling & Equipments Calgary Alta	129,974
• Westinghouse Canada Inc Don Mills Ont	520,165
• World Bank Washington DC USA	6,122,936
• World Health Organization Zurich Switzerland	699,631
• World Relief Canada Willowdale Ont	252,000
• World University Services Canada Ottawa Ont	12,955,389
• Worthington Canada Inc Brantford Ont	319,323
• Wyeth Ltd Windsor Ont	3,290,260
• YMCA Toronto Ont	248,887
• Young's Equipment Company Regina Sask	112,471
• Zimbabwe Petroleum (PUT) Limited Southerton Zimbabwe	417,935

Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special program and project expenses directly related thereto $220,616,644

• Adventist Development and Relief Agency Oshawa Ont	1,089,022
• African Inland Missions Scarborough Ont	390,087
• African Wildlife Husbandry Development Toronto Ont	303,529
• Agricultural Institute of Canada Ottawa Ont	224,315
• Aide médicale internationale à l'enfance La Pocatiere Que	180,000
• Alberta Teachers Association Edmonton Alta	277,300
• Anglican Church of Canada Toronto Ont	1,681,282
• Assistance médicale internationale Montreal Que	805,000
• Association Internationale Etudiants Science Economique Commerciale Montreal Que	119,378
• Assoc of Canadian Community Colleges Toronto Ont	5,446,756
• Assoc of Universities and Colleges of Canada Ottawa Ont	829,601
• Assoc pour le développement participé Longueuil Que	270,312
• Assoc québécoise des organismes de coopération internationale Montreal Que	632,453
• Assoc québécoise pour l'avancement des Nations Unies Gatineau Que	201,791
• Au carrefour des cèdres Montreal Que	171,945
• Brandon University Brandon Man	185,342
• British Columbia Teacher's Federation Vancouver BC	167,273
• Calmeadow Charitable Foundation Toronto Ont	202,850
• Camrose International Institute Camrose Alta	745,788
• Canada-India Village Aid Assoc Vancouver BC	100,000
• Canadian Aid for Southern Africans Vancouver BC	100,000
• Canadian Baptist Overseas Mission Toronto Ont	110,000
• Canadian Bureau for International Education Ottawa Ont	550,544
• Canadian Comprehensive Audit Foundation Ottawa Ont	461,000
• Canadian Cooperative Association Ottawa Ont	102,042
• Canadian Council for International Cooperation Ottawa Ont	19,730,847
• Canadian Council of Churches Toronto Ont	574,345
• Canadian Crossroads International Toronto Ont	2,706,400
• Canadian Executive Services Organization Toronto Ont	3,456,969
• Canadian Federation of Deans of Management and Administration Studies Saskastoon Sask	404,942
• Canadian Friends Services Commity Toronto Ont	107,500
• Canadian Home Economics Assoc Ottawa Ont	152,500
• Canadian Hunger Foundation Ottawa Ont	125,580
• Canadian Hydrographic Association Burlington Ont	100,000
• Canadian Jesuit Mission Toronto Ont	326,586
• Canadian Labour Congress Ottawa Ont	1,464,436
• Canadian Lutheran World Relief Winnipeg Man	2,320,000
• Canadian Medicine Aid Program Toronto Ont	100,000
• Canadian Nurses Association Ottawa Ont	384,000

EXTERNAL AFFAIRS—*Continued*

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• Canadian Organization for Development through Education Ottawa Ont	2,072,000
• Canadian Organization for Rehabilitation through Training Montreal Que	1,265,159
• Canadian Physicians for Aid and Relief Toronto Ont	200,000
• Canadian Public Health Association Ottawa Ont	2,646,397
• Canadian Red Cross Society Ottawa Ont	756,651
• Canadian Rotary Committee for International Development Guelph Ont	657,303
• Canadian Society for Civil Engineering Montreal Que	125,700
• Canadian Teacher's Federation Ottawa Ont	1,773,301
• Capilano College Vancouver BC	200,000
• Care Canada Ottawa Ont	4,483,195
• Carrefour de solidarité international Sherbrooke Que	335,146
• Carrefour Tiers-Monde Inc Quebec Que	127,320
• Cegep de Rivière du Loup Rivière-du-loup Que	413,858
• Centrale de l'enseignement du Québec Montreal Que	216,236
• Centre Amitie de Solidarite Internationale Thetford Mines Que	169,285
• Centre canadien d'études et de coopération internationale Montreal Que	9,688,900
• Centre missionnaire des Oblats Montreal Que	565,988
• Change for Children Edmonton Alta	299,998
• Christian Children's Fund of Canada Toronto Ont	157,399
• Christian Reform World Relief Committee Burlington Ont	1,455,000
• Club 2/3 Inc Montreal Que	1,999,975
• Coady International Institute Antigonish NS	967,345
• Codevelopment Canada Vancouver BC	204,835
• Collaboration santé internationale Quebec Que	750,000
• Collège de Maisonneuve Montreal Que	375,036
• Comite Solidarite de Trois-Rivieres Trois-Rivieres Que	119,100
• Compassion of Canada London Ont	340,760
• Confederation des Syndicats Nationaux Montreal Que	119,764
• Cooperative Development Foundation Ottawa Ont	5,080,000
• CUSO Ottawa Ont	18,044,603
• Developing Countries Farm Radio Guelph Ont	200,000
• Development Education Centre Toronto Ont	238,023
• Development Education Coordination Council of Alberta Calgary Alta	650,872
• Eastern and Southern African Management Institute Arusha Tanzania	206,000
• Ecole de Technologie Superieure Montreal Que	177,400
• Ecole des Hautes Etudes Commerciales Montreal Que	103,335
• Ecole Polytechnique de Montreal Montreal Que	250,000
• Economic Development International Winnipeg Man	245,000
• Emmanuel Relief and Rehabilitation International Stouffville Ont	293,301
• Entraide Missionnaire Inc Montreal Que	135,760
• Federation of Canadian Municipalities Ottawa Ont	1,285,980
• Fondation Crudem Canado-Haiti Montreal Que	274,951
• Fondation de La Salle Lachine Que	95,450
• Fondation Internationale Roncalli Montreal Que	256,604
• Fondation Jules et Paul-Emile Leger Outremont Que	4,102,265
• Fondation Paul Gérin-Lajoie Dorion Que	132,000
• Foster Parents Plan of Canada Toronto Ont	4,866,500
• Gestion Nord-Sud Inc Outremont Que	121,000
• Goss Gilroy & Associates Ltd Ottawa Ont	145,952
• Gouvernement Provincial du Quebec Quebec Que	119,000
• Groupe Action Nord-Sud Montreal Que	259,765
• Holy Ghost Father Toronto Ont	120,000
• Hope International Development Agency New Westminster BC	582,925
• Horizons of Friendship Cobourg Ont	856,801
• Institut pour la Culture et la Cooperation Montreal Que	146,791
• Institute for Research on Public Policy Victoria BC	232,000
• Institute for Study And Application Oakville Ont	101,067
• Inter Pares Ottawa Ont	1,165,145
• Interchurch Fund for International Development Toronto Ont	2,223,290
• International Child Care of Canada St Catharines Ont	300,000
• International Council on Social Welfare Ottawa Ont	100,000
• International Defence Aid Fund Southern Africa Ottawa Ont	1,583,525
• International Development and Refugee Foundation Etobicoke Ont	105,075
• International Development Research Center Ottawa Ont	196,915
• Jamaica Self-Help Organization Peterborough Ont	198,430
• Jeunesse Canada Monde Montreal Que	10,160,000
• Jeunesse du Monde Quebec Que	382,000
• K-W Overseas Aid Inc Waterloo Ont	113,038
• Leprosy Mission of Canada Don Mills Ont	243,847
• Lester B Pearson College Victoria BC	1,072,745
• London Cross-Cultural Learner Centre London Ont	177,167
• Manitoba Council for International Cooperation Winnipeg Man	417,949
• Match International Centre Ottawa Ont	509,968
• McDonald College Quebec Ste Anne de Bellevue Que	471,267
• Memorial University of Newfoundland St John's Nfld	571,007
• Mennonite Brethren Mission and Service Winnipeg Man	626,313
• Mennonite Central Committee Canada Winnipeg Man	772,783
• Mennonite Economic Development Association Canada Winnipeg Man	843,367
• Mission Aviation Fellow of Canada Guelph Ont	200,000
• Mount St-Vincent University Halifax NS	169,550
• Nipissing University College North Bay Ont	218,493
• Nova Scotia Agricultural College Halifax NS	299,757
• Ontario Teacher's Federation Toronto Ont	314,500
• Operation Eyesight Universal Calgary Alta	1,930,000
• Organisation canadienne pour la solidarité et le développement Montreal Que	6,300,000
• Organization for Cooperation in Overseas Development Winnipeg Man	1,010,000
• Oxfam-Quebec Montreal Que	1,400,000
• Oxfam-Canada Ottawa Ont	1,823,543
• Perras Lucien Oakville Ont	111,466
• Plan Nagua Inc Charlesbourg Que	119,056
• Planned Parenthood Federation Ottawa Ont	185,924
• Plenty Canada Lanark Ont	676,805
• Presbyterian Church of Canada Don Mills Ont	335,912
• Proveda F I C Inc Laprairie Que	826,400
• Provincial Government of Nova Scotia Regina Sask	125,506
• Pueblito Canada Inc Toronto Ont	431,543
• Quebec University in Montreal Montreal Que	439,899
• Queen's University Kingston Ont	675,923
• Ryerson Polytechnical Institute Ottawa Ont	467,039
• S I M Canada Scarborough Ont	420,545
• Salvation Army Toronto Ont	453,365
• Saskatchewan Agriculture Regina Sask	686,051
• Saskatchewan Council for International Cooperation Regina Sask	477,351
• Save a Family Plan London Ont	499,900
• Save the Children Canada Toronto Ont	2,262,124
• Save the Children Fund of British Columbia Vancouver BC	459,726
• Secours aux lépreux Montreal Que	463,387
• Service Universitaire Canadien Outre-mer Montreal Que	317,265
• Société de coopération et de développement internationale Quebec Que	3,207,303
• Société de développement international Desjardins (1985) Lévis Que	6,372,025
• Sopar-Limbour Limbour Que	429,015
• South Asia Partnership Ottawa Ont	3,360,000
• St John's Oxfam Committee St John's Nfld	116,767
• St Mary's University Halifax NS	225,714
• Steel Workers Humanity Fund Inc Toronto Ont	199,998
• Technical University of Nova Scotia Halifax NS	953,714
• Tibetan Refugee Aid Society Vancouver BC	200,000
• Trent University Peterborough Ont	476,661
• Unicef Canada Toronto Ont	4,666,920
• Unitarian Service Commission of Canada Ottawa Ont	1,612,500
• United Church of Canada Toronto Ont	1,250,625
• United Nations Association of Canada Ottawa Ont	312,719
• Universidad de Los Andes Bogata Columbia	100,000
• Université de Sherbrooke Sherbrooke Que	823,921

EXTERNAL AFFAIRS—*Continued*

	$
• Université du Québec à Hull Hull Que	121,220
• Université Laval Quebec Que	1,379,415
• University Carleton Ottawa Ont	283,247
• University College of Cape Breton Sydney NS	161,016
• University Dalhousie Halifax NS	1,015,761
• University McGill Montreal Que	1,979,297
• University McMaster Hamilton Ont	398,622
• University of Alberta Edmonton Alta	654,265
• University of British Columbia Vancouver BC	604,252
• University of Calgary Calgary Alta	865,667
• University of Guelph Guelph Ont	872,101
• University of Manitoba Winnipeg Man	655,125
• University of Moncton Moncton NB	315,586
• University of Montreal Montreal Que	906,361
• University of New Brunswick Fredericton NB	156,473
• University of Ottawa Ottawa Ont	639,620
• University of Regina Regina Sask	293,765
• University of Saskatchewan Saskatoon Sask	760,914
• University of Toronto Toronto Ont	580,302
• University of Victoria Victoria BC	156,020
• University of Waterloo Waterloo Ont	129,407
• University of Western Ontario London Ont	373,033
• University of Winnipeg Montreal Que	160,000
• University Simon Fraser Burnaby BC	214,750
• Victoria International Development Education Assoc Victoria BC	100,732
• Video Tiers-Monde Montreal Que	212,307
• WaterCan Ottawa Ont	183,700
• World Food Day Association of Canada Ottawa Ont	188,610
• World Literacy of Canada Toronto Ont	108,521
• World Relief Canada Willowdale Ont	470,335
• World University Services Canada Ottawa Ont	5,591,258
• World Vision Mississauga Ont	1,344,231
• World Wildlife Fund Toronto Ont	175,771
• Wycliffe Bible Translators Canada Inc Calgary Atla	520,016
• York University Downsview Ont	461,210
• Young Men's Christian Association of Canada Ottawa Ont	1,247,547
• Young Women's Christian Association of Canada Toronto Ont	311,217

Incentives to Canadian, international and developing country private investors, institutions, organizations and governments in support of industrial co-operation programs, projects and activities as well as special program and project expenses directly related thereto $58,918,252

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• A R A Group Inc (The) Toronto Ont	103,049
• Acres International Ltd Niagara Falls Ont	462,545
• Adam Authier Boyer Shea Brossard Que	515,538
• Agro Système International Inc Montreal Que	114,673
• Agrodev Canada Inc Ottawa Ont	395,809
• Agrovet Gendron Lefebvre Inc Laval Que	296,423
• Alpac/Winterhawk Developments Ltd Calgary Alta	145,452
• Artcast Inc Georgetown Ont	147,005
• Atomic Energy of Canada Limited Ottawa Ont	129,600
• Bell Canada International Inc Ottawa Ont	193,000
• Bennett Environmental Consultant Vancouver BC	237,308
• Bow Valley Resource Services Ltd Calgary Alta	416,209
• C P C S Limited Montreal Que	840,832
• C P C S Technologies Limited Montreal Que	300,923
• C S P Services Conseil en Securite Montreal Que	433,767
• Cambrian Engineering Group Ltd Mississauga Ont	417,272
• Canac International Inc Montreal Que	194,990
• Canada-Pakistan Business Council Ottawa Ont	119,879
• Canadian Exporter's Assoc Ottawa Ont	1,365,772
• Canadian Fishery Consultants Ltd Halifax NS	102,383
• Canadian General Electric Toronto Ont	225,140
• Canadian International Technical Exchange Corp Willowdale Ont	250,030
• Canadian National Committee Ottawa Ont	348,439
• Canadian Overhead Handling Inc Boisbriand Que	170,750
• Canodcom International Ltd Scarborough Ont	159,125
• Centre International G P Montreal Que	485,041
• Chalmer Milroy Arnold (Amy) Ltd Ottawa Ont	595,964
• Champion Road Machinery Group Ltd Goderich Ont	110,375
• Cofiam Inc Brossard Que	248,000
• Cole Sherman and Associates Ltd Willowdale Ont	342,900
• Cominco Engineering Services Ltd Vancouver BC	599,000
• Cominso Internationale Inc Longueuil Que	100,000
• Compagnie Resentel Limitee Marieville Que	483,849
• Conference Board of Canada Ottawa Ont	482,178
• Congas Engineering Canada Ltd Toronto Ont	124,000
• Consortium Hydro Québec International Montreal Que	174,875
• Consortium SNC/Serpi/Bombardier Montreal Que	136,103
• Consortium UQAC - LMB Experts Chicoutimi Que	350,000
• Consortium International Inc Kingston Ont	273,751
• Conspec Controls Limited Downsview Ont	177,618
• Consulgaz Inc Montreal Que	153,525
• Consultation Nadeau International Montreal Que	111,427
• Cowater International Inc Ottawa Ont	536,102
• D & S Petroleum Consulting Group Calgary Alta	374,770
• D T I Telecom Inc Montreal Que	705,545
• Department of Environment Hull Que	442,500
• Dessau et Associes International Laval Que	311,547
• DGB Systems Integrators Inc Montreal Que	481,301
• Econofitech Ltée Ville Mont-Royal Que	127,838
• Econotec Incorporated Consultant Montreal Que	115,000
• Experco Limitee Drummondville Que	123,679
• Fledic Engineering Ltd Vancouver BC	123,698
• Foundation for International Training Don Mills Ont	1,369,274
• G M C White Snyder Inc St-Laurent Que	824,255
• Gaco Systems Limited Brantford Ont	124,065
• Ganong Brothers Limited St Stephen NB	107,476
• Gendron Lefebvre International Ltee Laval Que	519,132
• Gore & Storrie Ltd Toronto Ont	131,319
• Greenstone Resources Limited Toronto Ont	197,266
• Groupe College LaSalle Inc Montreal Que	228,222
• Groupe Deltri Ltee (Le) Longueuil Que	118,049
• Groupe Poulin Thériault Ltée Quebec Que	304,185
• Groupe Sidam Minorex Experts Conseil Montreal Que	125,000
• H A Simons (Overseas) Ltd Vancouver BC	126,195
• Hardy BBT Ltd Calgary Alta	297,531
• Hatfield Biotechnology Limited Vancouver BC	170,000
• Hatfield Consultants Limited Vancouver BC	270,000
• Howe International Ltd Ottawa Ont	313,810
• Hycal Energy Research Laboratories Calgary Alta	354,294
• Hydro Québec International Montreal Que	244,959
• Innovative Project Concepts Inc St John's Nfld	121,637
• Intera Technologies Limited Ottawa Ont	172,014
• International Aviation Management Montreal Que	3,571,000
• International Finance Corporation Washington DC USA	400,000
• International Livestock Management Kemptville Ont	126,886
• James Wade Engineering Limited Willowdale Ont	260,191
• Kanchar International Inc Toronto Ont	230,391
• Kilborn Ltd Toronto Ont	328,208
• Lavalin International Inc Montreal Que	2,876,473
• Les Consultants LBCD Internationale Valleyfield Que	122,374
• Lummus Canada Inc Mississauga Ont	102,000
• MacDonald Engineering Projects Ltd Calgary Alta	213,963
• Magee Robertson Inc Vancouver BC	163,074
• Maheu Noiseux & Co Montreal Que	457,061
• Massie Consultants UN Limited Ottawa Ont	108,000
• Met-Chem Canada Inc Montreal Que	1,307,680
• Metofab Incorporated Laval Que	120,971
• Montreal Engineering Co Ltd Montreal Que	1,124,962
• National Research Council of Canada Ottawa Ont	130,256
• Northern Telecom Canada Limited Mississauga Ont	242,249
• Norwest Resource Consultants Ltd Calgary Alta	143,073
• Novacorp International Consulting Calgary Alta	478,040
• Novaport Limited Halifax NS	247,652
• P Preston and Associates Ottawa Ont	154,880
• Papiers Inter Cite Limitee La Salle Que	237,000
• Peat Marwick and Partners Ottawa Ont	160,319
• Pelican International Inc Fabreville-Laval Que	938,763

EXTERNAL AFFAIRS—*Continued*

	$
• Phillips Barratt Kaiser Engineering Vancouver BC	113,312
• Photosur Geomat Inc Montreal Que	131,437
• Plastiques Eaton (Canada) Limitee St-Sauveur-des-Monts Que	109,100
• Prohon Inc Rock Forest Que	136,550
• Pronton Systems Ltd Vancouver BC	146,811
• Provigo Inc Montreal Que	765,716
• Qit-Fer and Titane Inc Montreal Que	679,054
• Raymond Chabot International Inc Montreal Que	277,728
• Richmond Associates Vancouver BC	114,251
• Roche et Associes International Ste-Foy Que	166,834
• S I R T E C Inc Montreal Que	561,415
• S N C Inc Montreal Que	775,522
• S N C Met-Chem Lavalin Consortium Montreal Que	126,972
• Samson Belair Sherbrooke Que	219,170
• Sandwell Incorporated Montreal Que	185,513
• Schultz International Ltd Vancouver BC	219,183
• Shawinigan-Lavalin Inc Montreal Que	140,575
• Shore Holsteins Int'l Ltd Glanworth Ont	105,478
• Simcan Montreal Que	417,210
• Societe Conseil Sofidem Inc Montreal Que	121,934
• Societe d'Ingénierie Cartier Ltée Montreal Que	478,633
• Societe de Developpement Eldoco Montreal Que	474,115
• Sogecart Incorporee Montreal Que	312,929
• Sogex International Inc Montreal Que	572,992
• Tecsult International Ltée Montreal Que	166,154
• Telecommunications Executive Management Institution of Canada Montreal Que	653,624
• Trade Facilitation Office Canada Ottawa Ont	1,543,626
• Transurb Incorporee Montreal Que	291,600
• U M A Group Ltd Mississauga Ont	549,921
• United Nations Development Program New York New York USA	1,000,000
• Université du Québec à Chicoutimi Chicoutimi Que	805,830
• Videotron International Ltée Montreal Que	507,057
• Volcano Incorporated St-Hyacinthe Que	132,204
• Wardrop Engineering Incorporated Winnipeg Man	590,324
• Westinghouse Canada Ltd Hamilton Ont	222,243
• William J Gardner and Associates Hamilton Ont	163,025
• World Trade Centre Montreal Montreal Que	140,392
• Wright Engineers Ltd Vancouver BC	187,935

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto $198,074,455

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• A D M Agri-Industries Ltd Windsor Ont	168,485
• Alberta Food Products Fort Saskatchewan Alta	766,189
• Alberta Terminals Canola Crushers Edmonton Alta	1,025,419
• Bergerco Canada Winnipeg Man	318,455
• C C A L (Canada) Ltd Etobicoke Ont	1,031,250
• C S P Foods Ltd Winnipeg Man	3,237,183
• Canada Packers Inc Toronto Ont	4,707,318
• Canadian Council for International Cooperation Ottawa Ont	6,170,410
• Canadian Dairy Commission Ottawa Ont	7,768,434
• Canadian Food for Children Toronto Ont	369,926
• Canadian Foodgrains Bank Association Mississauga Ont	15,500,000
• Canadian Lutheran World Relief Winnipeg Man	7,325,196
• Canadian Physicians for Aid and Relief Toronto Ont	836,000
• Canadian Red Cross Society Ottawa Ont	138,000
• Canadian Saltfish Corporation St John's Nfld	5,698,289
• Canadian Wheat Board (The) Winnipeg Man	88,172,164
• Canbulk Shipping Corp Montreal Que	613,422
• Canpotex Shipping Service Ltd Vancouver BC	395,132
• Canus Fisheries Shelburne NS	1,733,183
• Care Canada Ottawa Ont	2,670,848
• Collaboration santé internationale Quebec Que	168,200
• Connors Brothers Ltd St John NB	8,796,657
• Cook's Division of Parrish & Heimbecke Hensall Ont	505,294
• Elders Grain Co Ltd Surrey BC	701,612
• Flagship Trading & Shipping Ltd Montreal Que	911,936
• Hensall District Coop Inc Hensall Ont	381,400
• International Logistics Montreal Que	955,431
• Island Saltfish Inc Crapeau PEI	257,834
• K & N Fisheries Ltd Shelburne County NS	207,956
• Keystone Navigation Inc Montreal Que	1,877,130
• Kuehne and Nagel International Ltd Montreal Que	2,106,071
• March Shipping Ltd Montreal Que	2,062,399
• Maritime Agency Ltd West Vancouver BC	1,035,314
• Mennonite Central Committee Canada Winnipeg Man	540,000
• Ontario Wheat Producers Chatham Ont	6,027,490
• Oxfam-Quebec Montreal Que	111,558
• Proctor & Gamble Inc Toronto Ont	1,508,560
• Protos Shipping Ltd Toronto Ont	775,407
• R I Smith Co Ltd Shag Harbour NS	109,511
• Roy Legumex Inc St Jean Baptiste Man	117,700
• Save the Children-Canada Toronto Ont	2,970,000
• SCAC Transport Canada Inc Lachine Que	4,525,369
• SSC—Revenue Fund General Supply Hull Que	466,793
• Transco Food Trading Inc St-Laurent Que	1,467,856
• W G Thompson and Sons Ltd Blenheim Ont	1,071,923
• West India Trading Co Inc Montreal Que	403,768
• World Food Program Ottawa Ont	2,689,540
• World Relief Canada Willowdale Ont	1,994,353
• World Vision Mississauga Ont	2,724,690

Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto $3,015,756

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• African Development Bank	831,994
• Inter American Fund For Agriculture Development	188,300
• World Bank	1,605,779

Contributions to international non-governmental organizations in support of development assistance programs, projects and activities for special program and project expenses directly related thereto $9,368,118

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• African Association for Literacy and Adult Education Trieste Italy	130,000
• Asian non Government Organization Coalition Agrarian Reform Rural Development Manila Philippines	140,500
• Association Africaine d'Education pour Developpement Dakar Senegal	100,000
• Association of Commonwealth Universities London England	101,800
• Association Developpement Naturel d'Architecture Urbanisme Africaine Thies Senegal	106,000
• Centre for African Studies Nairobi Kenya	300,000
• Consejo De Education De Adultos De America Latina Santiago Chile	340,000
• Cooperative d' Animation et Consultation Montreal Que	104,866
• Department of External Affairs Ottawa Ont	189,297
• Disabled People's International Winnipeg Man	415,500
• Environment Liaison Centre Nairobi Kenya	183,500
• Global Committee of Parliamentarians on Population and Development New York NY USA	290,000
• Innovations et réseaux pour le développement Geneva Switzerland	192,500
• Instituto Internacional de Medio Ambiente Y Desarrollo Buenos Aires Argentina	180,000
• Inter-American University Association Ste-Foy Que	210,500
• International Council of Voluntary Agencies Geneve Suisse	109,500
• International Federation for Family Life Promotion Washington DC USA	149,000
• International Federation Institute for Advanced Study Trieste Italy	230,000
• International Institute for Environment and Development Washington DC USA	132,500
• International Ocean Institute Halifax NS	244,500
• International Planned Parenthood Federation London England	175,000
• International Union for the Scientific Study of Population Liege Belgium	142,238

EXTERNAL AFFAIRS—*Concluded*

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• Intosai Development Initiative Ottawa Ont	125,000
• Latin American Institute of Transnational Studies Santiago Chile	123,300
• Network Community Oriented Education Institute Health Sciences Maastricht Netherlands	184,200
• Pan African Institute for Development Geneva Switzerland	700,000
• Population Council New York NY USA	700,000
• Project Counselling Service San Jose Costa Rica	125,000
• Reseau Africain pour le Developpement Integre Dakar Senegal	126,000
• Society for International Development Washington DC USA	129,500
• Third World Academy of Sciences Trieste Italy	435,477
• Union pour étude de la population africaine Dakar Sénégal	113,700
• Women's World Banking New York NY USA	170,000
• World Council of Indigenous People Ottawa Ont	261,500

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto $2,609,000

• International Committee of the Red Cross Geneva Switzerland	509,000
• United Nation High Commissioner Refugees Ottawa Ont	2,100,000

Contribution to the Inter-American Development Bank $2,409,587

• Department of External Affairs Ottawa Ont	2,409,587

Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Continuing Assistance Act $108,464,066

• African Development Fund Abidjan Ivory Coast	15,411,479
• Asian Development Fund Manila Philippines	73,433,607
• Caribbean Development Bank St Michael Barbados	2,701,453
• Inter-American Development Bank—Fund for Special Operations Washington DC USA	8,889,227
• International Fund for Agriculture Development Rome Italy	8,028,300

Food aid assistance to international development institutions or international non-govermental organization for the benefit of recipients in developing countries and for special program and project expenses directly related thereto $1,970,500

• World Food Program Montreal Que	1,970,500

FINANCE $8,464,681,535

Department $8,464,200,443

FINANCIAL AND ECONOMIC POLICIES PROGRAM $336,000,000

Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act $336,000,000

FISCAL TRANSFER PAYMENTS PROGRAM $8,128,200,443

Subsidies to provinces (Constitution Acts, 1867 to 1982 and other Statutory Authority) $35,893,277

• Newfoundland	9,744,145
• Prince Edward Island	667,674
• Nova Scotia	2,250,724
• New Brunswick	1,823,587
• Quebec	4,730,503
• Ontario	6,057,479
• Manitoba	2,216,384
• Saskatchewan	2,179,775
• Alberta	3,707,175
• British Columbia	2,515,831

Payments to provinces as provided under Part I and Part II of the Federal-Provincial Fiscal Arrangements and Post Secondary Education and Health Contributions Act $8,155,070,000

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• Newfoundland	891,269,000
• Prince Edward Island	195,050,000
• Nova Scotia	896,383,000
• New Brunswick	871,426,000
• Quebec	3,707,502,000
• Manitoba	909,727,000
• Saskatchewan	608,713,000
• Alberta	75,000,000

Payments to provinces under the Public Utilities Income Tax Transfer Act $279,531,927

• Newfoundland	8,368,410
• Prince Edward Island	2,541,331
• Quebec	12,841,069
• Ontario	102,412,378
• Manitoba	1,431,222
• Saskatchewan	127,881
• Alberta	140,938,742
• British Columbia	9,770,604
• Yukon	895,777
• Northwest Territories	204,513

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act ($342,294,761)

• Quebec	(342,294,761)

Auditor General $481,092

Contribution to Canadian Comprehensive Auditing Foundation Ottawa Ont $477,522

Grant to International Organization of Supreme Audit Institutions Vienna Austria $3,570

FISHERIES AND OCEANS $13,209,606

Department $13,209,606

Grants to support organizations associated with research, development, management and promotion of fisheries and oceans' related issues $668,375

Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues $1,746,370

• Canadian Aquaculture Producers Council Victoria BC	100,000
• Canadian Seafood Advisory Council Ottawa Ont	100,000
• Maritime Fisherman's Union Shediac NB	105,000
• Universite de Moncton Moncton NB	135,922

Contributions under the Eastern Quebec Development Plan $1,063,000

• Fruits de mer de l'est Quebec Matane Que	175,797
• Societe des peches de Newport Newport Que	145,000

Contribution under the Quebec Fishery Subsidiary Agreement for development of the Quebec fisheries $2,244,337

• Comite des pecheurs de Harrington Harbour Harrington Harbour Que	335,000
• Comite des pecheurs de Middle Bay Middle Bay Que	130,000
• Comite des pecheurs de Riviere St-Paul Riviere St-Paul Que	1,285,000
• Societe Makivik Lachine Que	140,050

Contributions under the Newfoundland Inshore Fisheries Development Subsidiary Agreement $2,341,758

• Dorset Fisheries Limited St John's Nfld	128,450
• Port Enterprises LTD Southern Harbour Nfld	116,519
• Woodman's Seaproducts New Harbour Nfld	125,600

Contribution to the Alliance des pecheurs commerciaux du Quebec for the start-up costs associated with the transfer of the Quebec bait and ice infrastructure $150,000

• Alliance des pecheurs commerciaux du Quebec Quebec Que	150,000

FISHERIES AND OCEANS—*Concluded*

Contribution to the Canadian Sealers Association to further develop, detail and implement the long term strategy for the east coast sealing industry $200,000

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• Canadian Sealers Association St John's Nfld	200,000

Contributions under the Canada-Quebec Subsidiary Agreement on the Economic Development of the regions of Quebec to implement a fisheries and aquaculture testing and experimentation program $456,554

Contributions under the Canada-New Brunswick Economic and Regional Development Agreement on fisheries development $599,896

• Regional Development Corporation Fredericton NB	566,580

Contributions under the Canada-Prince Edward Island Economic and Regional Development Agreement on fisheries development $150,000

• Prince County Shellfish Association Moncton NB	105,900

Contributions to the Joint Secretariat Inuvialuit Renewable Resource Committees $273,600

• Joint secretariat Inuvialuit Renewable Resource Committee Inuvik NWT	273,600

Contributions in support of harbour development, infrastructure, marine works and repair at non-federal harbours $2,672,274

• Association Sogerive Inc Longueuil Que	357,300
• Canso Industrial Commission Canso NS	150,000
• Corporate District of West Vancouver West Vancouver BC	150,000
• Corporation de la marina de Beauharnois Beauharnois Que	100,000
• Corporation de developement economique et touristique de la Cote de Beaupre Ste-Anne de Beaupre Que	330,001
• Corporation municipale de la Ville de la Baie Ville de la Baie Que	670,706
• Lower Trent Region Conservation Authority Trenton Ont	160,000
• Marina de Trois-Rivieres Inc Trois-Rivieres Que	159,786
• Ville de St-Leonard St-Leonard Que	127,000

Contributions to harbour authorities for the management of scheduled commercial fishing harbours in accordance with the Fishing and Recreational Harbours Act and Regulations $551,972

• Associations des pecheurs de homard cotier de la peninsule Grande Riviere Que	135,000

Liabilities under the Fisheries Improvement Loans Act $91,470

FORESTRY $125,129,333

Grant to the Canadian Forestry Association Ottawa Ont $50,000

Grant to Commonwealth Forestry Association $2,000

Grant to the Festival of Forestry Vancouver BC $5,000

Grant to the Forestry Capital of Canada Inc (La Sarre) $30,000

Grant to the Oxford Forestry Institute Oxford UK $10,500

Grant to Le conseil de la Recherche Forestiere du Quebec Ste-Foy Que $25,000

Grants to universities for specific forestry research projects $38,500

Contribution to Forest Engineering Research Institute of Canada Pointe Claire Que $2,000,000

Contribution to Poplar Council of Canada Toronto Ont $7,000

Contribution to the International Energy Agency Forest Energy Agreement $130,142

Contribution to Forintek Canada Corporation Ottawa Ont $4,850,000

Contribution to the Canadian Inter-Agency Forest Fire Centre Winnipeg Man $77,704

Contribution to the Council of Forest Industries of British Columbia Vancouver BC $45,000

Contribution to the Canadian Forestry Association Ottawa Ont $50,000

Contribution to Provincial Governments non profit organizations individuals, universities for development initiatives undertaken under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements $116,161,959

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• A Pit See Win Cooperative Waswanipi Que	205,424
• Abitibi-Price Iroquois Falls Ont	215,925
• Algoma Central Railway Sault Ste Marie Ont	134,570
• Atikamekw Sipi La Tuque Que	162,180
• Bowater Merset Paper Co Ltd Parrsboro NS	165,765
• Bragg Lumber Co Collingswood NS	236,529
• British Columbia Research Corporation Vancouver BC	223,900
• CE Harrison and Sons Ltd Parrsboro NS	149,197
• Domtar Forest Products Cornwall/Red Rock Ont	150,096
• Forest Engineering Research Institute of Canada Vancouver BC	141,778
• Intertribal Forestry Ass Kelowna BC	125,000
• J D Irving Ltd St John NB	367,500
• La Pepiniere Metis St-Gabriel Que	148,012
• Mistassini Band Council Mistassini Que	166,761
• Office des Producteurs de bois de la Pocatiere la Pocatiere Que	830,389
• Payment to Provinces:	
British Columbia Victoria BC	29,510,801
Nova Scotia Halifax NS	437,606
Newfoundland and Labrador	9,744,166
New Brunswick Fredericton NB	4,866,251
Nova Scotia Halifax NS	7,633,850
Ontario Toronto Ont	874,020
Prince Edward Island Charlottetown PEI	2,374,027
Quebec Ministre des Finances Quebec Que	35,370,705
• Penticton Indian Band Penticton BC	129,914
• Sargim Bonaventure Que	176,400
• Scott Paper World Ltd New Glasgow NS	406,264
• Societe d'amenagement et de developpement forestier de Betsiamites Betsiamites Que	219,051
• Timberland Holdings Ltd Hantsport NS	149,922
• University of Toronto Toronto Ont	268,668

Contribution to the University of British Columbia Vancouver BC $250,000

Contribution to the Maritime Forestry Complex Corporation Fredericton NB $146,450

Contribution to the Newfoundland & Labrador Forestry Training Association $330,000

Contribution to the Province of Manitoba pursuant to an agreement for forest renewal Winnipeg Man $427,530

Contribution to the city of Montreal Montreal Que $95,000

Contribution to Centre Universitaire St-Louis Maillet Edmunston NB $397,548

GOVERNOR GENERAL $266,641(1)

Grant to surviving spouses of Former Governor General to provide for expenses incurred in the performance of Crown-related activities $12,000

Annuities payable under the Governor General's Retiring Annuities Act $254,641

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $2,974,525,206

Department $2,974,525,206

INDIAN AND INUIT AFFAIRS PROGRAM $2,011,957,172

Grants to the Sechelt Indian Band pursuant to the Sechelt Indian Band Self-Government Act $2,175,332

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• Sechelt Indian Band Sechelt BC	2,175,332

Grants to James Bay Cree and Naskapi Bands of Quebec $18,376,866

• Cree Regional Authority Nemaska Que	16,136,977
• Naskapi Band of Quebec Scheffervile Que	1,139,888
• Wemindji Band James Bay Que	1,100,000

Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act $5,000,000

Capital grants to the Cree and Naskapi Bands of Quebec $8,341,892

• Chisasibi Band Chisasibi Que	620,381
• Eastmain Band Eastmain Que	514,309
• Mistassini Band Mistassini Que	2,456,417
• Naskapi Band of Quebec Schefferville Que	820,075
• Nemaska Band Nemaska Que	545,870
• Waskaganish Band Waskaganish Que	1,028,619
• Waswanapi Band Val d'Or Que	923,390
• Wemindji Band James Bay Que	771,464
• Whapmagoostul Band Great Whale River Que	661,367

Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation $246,750

• Makivik Corporation Lachine Que	246,750

Grant for progress payment to the Dene Nation and the Metis Association of the Northwest Territories towards an eventual claim settlement $2,000,000

• Dene/Metis Association of NWT Yellowknife NWT	2,000,000

Grants to individual and organizations for economic development and employment opportunities for Indians and Inuit $388,017

Indian Annuities Treaty Payments $1,266,472

Grants to British Columbia Indian Bands in lieu of a per capita annuity $300,000

Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act $207,500

Grant to the Lower Kootenay Indian Band in settlement of a specific claim $4,690,000

Grants to Indians Bands for specific land claims $13,565,815

• Sturgeon Lake Band Valley View Alta	4,723,835
• Whitefish Lake Band Goodfish Alta	8,832,980

Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement $619,849

Grants to individuals, Indians and Inuit and organizations to support their post-secondary educational advancement $35,206,570

• Northern Teachers Education Program La Ronge Sask	671,013
• Sask Indian Community College Saskatoon Sask	189,696
• Sask Indian Federated College Regina Sask	700,794

Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves $74,964,902

• Big Trout Lake Big Trout Lake Ont	109,914
• Big Trout Lake Band Big Trout Lake Ont	363,028

Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves $3,111,405

• Extendicare Markham Ont	125,961

Grants to Indian Bands, their district councils and Inuit settlements to support their administration $105,369,504

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• Abitibiwinni Bande Amos Que	240,951
• Acadia Band South Brookfield NS	121,502
• Adams Lake Indian Band Chase BC	186,982
• Afton Band Afton NS	157,440
• Alexis Band Glenevis Alta	265,423
• Alexis Creek Indian Band Chilanko Forks BC	179,091
• Alkali Lake Indian Band Williams Lake BC	246,063
• Anaham Indian Band Alexis Creek BC	267,888
• Arctic Red River Band Council Arctic Red River NWT	116,190
• Aroland Band Nakina Ont	122,902
• Athabasca Chipewyan Band Ft Chipewyan Alta	203,303
• Attawapiskat Attawapiskat Ont	225,507
• Attawapiskat Band Attawapiskat Ont	225,507
• Ahtahkakoop Shell Lake Sask	267,037
• Barriere Lake Band Council Rapid Lake Que	211,395
• Batchewana Band Bank Account Sault Ste Marie Ont	150,310
• Bearskin Lake Band Bearskin Lake Ont	340,250
• Beausoleil Indian Band Cedar Point Ont	178,138
• Beaver Lake Band Lac la Biche Alta	142,768
• Bella Coola Indian Band Bella Coola BC	345,487
• Berens River Band Berens River Man	273,542
• Betsiamites Bande Betsiamites Que	500,567
• Big Cove Band Big Cove NB	572,326
• Big Grassy Band Morson Ont	142,801
• Big Trout Lake Band Big Trout Lake Ont	430,086
• Bigstone Cree Band Desmarais Alta	502,337
• Birdtail Sioux Band Beulah Man	153,313
• Blood Band Stand Off Alta	855,703
• Bloodvein Band Bloodvein Man	272,648
• Blueberry River Indian Band Buick Creek BC	129,238
• Bonaparte Indian Band Cache Creek BC	157,927
• Boyer River Band High Level Alta	137,367
• Brokenhead Ojibway Nation Scanterbury Man	185,094
• Burnt Church Band Lagaceville NB	425,319
• Beardy's & Okemasis Duck Lake Sask	309,175
• Big C Band La Loche Sask	218,251
• Big River Debden Sask	214,050
• Black Lake Black Lake Sask	397,539
• Buffalo River Buffalo River Sask	221,394
• Campbell River Indian Band Campbell River BC	125,380
• Canoe Creek Indian Band Dog Creek BC	141,846
• Cape Mudge Indian Band Quathiaski Cove BC	175,782
• Carcross/Tagish Indian Band Carcross YT	127,206
• Cat Lake Band Cat Lake Ont	289,857
• Chawathil Indian Band Hope BC	105,124
• Chehalis Indian Band Agassiz BC	201,248
• Chemainus Indian Band Ladysmith BC	205,091
• Chemawawin First Nation Easterville Man	259,485
• Chippewas of Georgina Island Band Sutton West Ont	110,112
• Chippewas of Kettle & Stoney Forest Ont	142,909
• Chippewas of Kettle and Stoney Point Band Forest Ont	130,479
• Chippewas of Nawash Wiarton Ont	267,063
• Chippewas of Rama First Nation Rama Ont	155,401
• Chippewas of Sarnia Sarnia Ont	104,538
• Chippewas of Sarnia Band Sarnia Ont	120,840
• Chippewas of the Thames Muncey Ont	141,217
• Chippewas of the Thames Band Muncey Ont	130,312
• Cold Lake First Nations Band Grand Centre Alta	209,795
• Coldwater Indian Band Merritt BC	171,955
• Comox Indian Band Courtenay BC	106,807
• Constance Lake Band Calstock Ont	225,488
• Cook's Ferry Indian Band Spences Bridge BC	105,321
• Couchiching Band Fort Frances Ont	248,319
• Cowichan Indian Band Duncan BC	401,687
• Cree Band Ft Chipewyan Alta	264,062
• Cross Lake Band Cross Lake Man	613,714
• Curve Lake Band Curve Lake Ont	202,712
• Canoe Lake Canoe Narrows Sask	223,782
• Carry the Kettle Sintaluta Sask	239,062

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Cote Kamsack Sask	284,281
• Cowessess Broadview Sask	320,003
• Cumberland House Cumberland House Sask	151,176
• Dakota Plains Band Portage la Prairie Man	111,051
• Dauphin River Band Gypsumville Man	110,257
• Dawson Indian Band Dawson City YT	163,039
• Dease River Indian Band Cassiar BC	111,691
• Deer Lake Band Deer Lake Ont	257,752
• Dene Tha Band Chateh Alta	431,549
• Deninoo Community Council Ft Resolution NWT	106,574
• Dogrib Rae Band Council Rae NWT	246,826
• Day Star Punnichy Sask	107,316
• Eagle Lake Band Eagle River Ont	123,096
• Ebb & Flow Band Ebb & Flow Man	247,628
• Eel Ground Band Newcastle NB	293,886
• Eel River Band Dalhousie NB	208,606
• Enoch Band Winterburn Alta	245,960
• Ermineskin Band Hobbema Alta	203,459
• English River Patuanak Sask	222,903
• Fairford Band Fairford Man	242,751
• Fisher River Band Koostatak Man	371,208
• Fitz-Smith Native Band Council Ft Smith NWT	107,548
• Fort Albany Band Fort Albany Ont	147,489
• Fort Albany First Nation Fort Albany Ont	205,713
• Fort Alexander Band Fort Alexander Man	497,809
• Fort Churchill Band Tadoule Lake Man	208,771
• Fort Hope Band Pickle Lake Ont	367,283
• Fort McKay Band Ft McMurray Alta	124,987
• Fort McMurray Band Ft McMurray Alta	118,376
• Fort Nelson Indian Band Fort Nelson BC	198,719
• Fort Severn Band Fort Severn Ont	338,216
• Fort Ware Indian Band Prince George BC	189,146
• Fort William Indian Band Thunder Bay Ont	141,900
• Fountain Indian Band Lillooet BC	185,248
• Frog Lake Band Heinsburg Alta	259,260
• Ft Franklin Band Council Ft Franklin NWT	169,185
• Ft Good Hope Band Council Ft Good Hope NWT	180,079
• Ft McPherson Band Council Ft McPherson NWT	185,587
• Ft Norman Band Council Ft Norman NWT	136,234
• Ft Providence Band Council Ft Providence NWT	120,699
• Ft Simpson Band Council Ft Simpson NWT	133,522
• Fishing Lake Wadena Sask	167,100
• Flying Dust Meadow Lake Sask	164,244
• Fond du Lac Fond du Lac Sask	393,655
• Garden Hill Band Island Lake Man	429,028
• Garden River Band Garden River Ont	137,523
• Garden River Band Bank Account Garden River Ont	153,659
• Gibson Indian Band Bala Ont	112,560
• Gitanmaax Indian Band Hazelton BC	227,321
• Gitlakdamix Indian Band New Aiyansh BC	244,679
• Gitwangak Indian Band Kitwanga BC	199,218
• Gitwinksihlkw Indian Band Gitwinksihlkw BC	144,021
• Glen Vowell Indian Band Hazelton BC	117,508
• God's Lake Band God's Lake Narrows Man	395,069
• God's River Band God's River Man	240,451
• Golden Lake First Nation Golden Lake Ont	164,034
• Goodfish Lake Band Goodfish Alta	299,245
• Grand Lac Victoria Bande Louvicourt Que	115,678
• Grand Rapids Band Grand Rapids Man	186,707
• Grassy Narrows Band Grassy Narrows Ont	242,474
• Gull Bay Indian Band Gull Bay Ont	114,474
• Gwa Sala Nakwaxda'Xw Indian Band Port Hardy BC	192,265
• Gordon Punnichy Sask	287,069
• Hagwilget Indian Band New Hazelton BC	151,726
• Halfway River Indian Band Wonowon BC	101,647
• Hartley Bay Indian Band Hartley Bay BC	165,008
• Hollow Water First Nation Wanipigow Man	199,749
• Hatchet Lake Wollaston Sask	292,507
• Indian Birch Band Birch River Man	118,304
• Ingenika Indian Band Prince George BC	156,367
• Iskut Indian Band Iskut BC	187,163

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• Islington Band Whitedog Ont	267,601
• Island Lake Loon Lake Sask	248,762
• Jackhead Band Dallas Man	127,754
• Janvier Band Chard Alta	143,104
• James Smith Birch Hills Sask	367,417
• Joseph Bighead Pierceland Sask	258,826
• Kamloops Indian Band Kamloops BC	216,672
• Kanesatake Band Council Oka Que	299,473
• Kasabonika Lake Band Kasabonika Lake Ont	377,415
• Kashechewan Band Kashechewan Ont	251,752
• Kashechewan First Nation Kashechewan Ont	192,240
• Katzie Indian Band Pitt Meadows BC	116,590
• Keeseekoowenin Band Elphinstone Man	215,149
• Kehewin Band Bonnyville Alta	295,619
• Kincolith Indian Band Kincolith BC	236,636
• Kingsclear Band Fredericton NB	287,686
• Kipawa Band Council Temiscaming Que	110,591
• Kispiox Indian Band Kispiox BC	220,410
• Kitamaat Indian Band Kitamaat BC	264,805
• Kitasoo Indian Band Klemtu BC	266,903
• Kitkatla Indian Band Kitkatla BC	205,763
• Kitsegukla Indian Band South Hazelton BC	209,750
• Kitselas Indian Band Terrace BC	103,562
• Kitsumkalum Indian Band Terrace BC	127,544
• Kitwancool Indian Band Kitwanga BC	187,091
• Kluane Tribal Council Burwash Landing YT	132,830
• Kluskus Indian Band Quesnel BC	115,358
• Kwakiutl Indian Band Port Hardy BC	139,331
• Kwanlin Dun Indian Band Whitehorse YT	242,989
• Kwicksutaineuk Ah-Kwah-Ah-Mish Indian Band Simoon Sound BC	116,447
• Kahkewistahaw Broadview Sask	195,901
• Kawacatoose Band Quinton Sask	288,802
• Keeseekoose Kamsack Sask	214,811
• Key Norquay Sask	124,254
• Kinistin Chagoness Sask	150,864
• Lac la Croix Band Fort Frances Ont	161,134
• Lac Seul Band Lac Seul Ont	316,471
• Lac Simon Bande Lac Simon Que	221,030
• Lakahahmen Indian Band Deroche BC	119,896
• Lakalzap Indian Band Greenville BC	223,959
• Lake Babine Indian Band Burns Lake BC	367,286
• Lake Manitoba Band Vogar Man	256,034
• Lake St Martin Band Gypsumville Man	287,333
• Lansdowne House Band Pickle Lake Ont	148,546
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,466,210
• Liard Indian Band Watson Lake YT	208,508
• Liard River Indian Reserve #3 Watson Lake YT	122,577
• Lillooet Indian Band Lillooet BC	117,387
• Little Black River Band O Hanly Man	159,638
• Little Grand Rapids Band Little Grand Rapids Man	320,560
• Little Red River Band High Level Alta	638,796
• Little Salmon/Carmacks Indian Band Carmacks YT	165,529
• Little Saskatchewan Band Gypsumville Man	188,103
• Little Shuswap Indian Band Chase BC	113,636
• Long Lake No 58 Band Long Lac Ont	133,539
• Long Plain Band Edwin Man	267,635
• Long Point Band Council Winneway River Que	160,351
• Louis Bull Band Hobbema Alta	143,859
• Lower Kootenay Indian Band Creston BC	102,271
• Lower Nicola Indian Band Merritt BC	188,634
• Lower Similkameen Indian Band Keremeos BC	158,469
• Lubicon Lake Band Peace River Alta	131,863
• Lutsel K'e Band Council Snowdrift NWT	109,668
• Lytton Indian Band Lytton BC	286,618
• Lac La Ronge La Ronge Sask	638,667
• Little Black Bear Goodeve Sask	130,705
• Little Pine Paynton Sask	227,550
• Manouane Bande Manouane Que	341,215
• Masset Indian Band Masset BC	300,999
• Mathias Colomb Band Pukatawagan Man	456,697

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Mattagami Band Gogama Ont	106,490
• Membertou Band Sydney NS	259,809
• Metlakatla Indian Band Prince Rupert BC	132,666
• Micmacs of Gesgapegiaq Band Maria Que	201,988
• Millbrook Band Truro NS	247,096
• Mingan Bande Mingan Que	188,873
• Mississauga Band Bank Account Blind River Ont	104,673
• Mississauga of the New Credit Band Hagersville Ont	144,073
• Mohawk Council of Akwesasne Cornwall Ont	183,412
• Mohawk Council of Akwesasne Band Cornwall Ont	312,461
• Mohawk Council of Kahnawake Kahnawake Que	868,538
• Mohawks Council of Akwesasne Cornwall Ont	155,984
• Mohawks of the Bay of Quinte Deseronto Ont	118,875
• Mohawks of the Bay of Quinte Band Deseronto Ont	229,566
• Montagnais La Romaine Conseil La Romaine Que	284,047
• Montagnais Lac St Jean Conseil Pointe Bleue Que	551,260
• Montagnais Natashquan Conseil Natashquan Que	336,564
• Montagnais Pakua Shipi Conseil St Augustin Que	130,220
• Montagnais Schefferville Conseil Schefferville Que	330,700
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	588,201
• Montana Band Hobbema Alta	129,614
• Moose Factory Band Moose Factory Ont	274,062
• Moose Factory First Nation Moose Factory Ont	268,274
• Moose Lake Band Moose Lake Man	258,790
• Moravian of the Thames Thamesville Ont	181,708
• Moricetown Indian Band Moricetown BC	265,045
• Mount Currie Indian Band Mount Currie BC	378,922
• Munsee Delaware First Nation Muncey Ont	139,069
• Muskrat Dam Lake Band Muskrat Dam Ont	155,537
• Musqueam Indian Band Vancouver BC	218,665
• Mistawasis Leask Sask	219,408
• Montreal Lake Band Montreal Lake Sask	362,141
• Moose Woods Saskatoon Sask	109,895
• Moosomin Cochin Sask	178,226
• Mosquito-Grizzly Bear's Head Cando Sask	155,278
• Muscowpetung Edenwold Sask	147,000
• Muskowekwan Lestock Sask	174,620
• Na-cho ny'a'k-dun Mayo YT	144,682
• Nadleh Whuten Indian Band Fort Fraser BC	126,571
• Naicatchewenin Band Devlin Ont	118,925
• Nanaimo Indian Band Nanaimo BC	199,087
• Nation Huronne Wendat Conseil Village des Hurons Que	326,419
• Nazko Indian Band Quesnel BC	114,417
• Nelson House Band Nelson House Man	520,808
• Nemaiah Valley Indian Band Nemaiah Valley BC	158,661
• Neskainlith Indian Band Chase BC	144,999
• Nimpkish Indian Band Campbell River BC	358,817
• Nooaitch Indian Band Merritt BC	102,104
• North Caribou Lake Band Fort Frances Ont	239,224
• North Spirit Lake Band North Spirit Lake Ont	181,568
• North Thompson Indian Band Barriere BC	170,221
• Northlands Band Lac Brochet Man	264,091
• Nikaneet Maple Creek Sask	110,471
• O'Chiese Band Rocky Mountain House Alta	178,264
• Oak Lake Band Pipestone Man	178,186
• Obedjiwan Bande Roberval Que	258,162
• Odanak Bande Odanak Que	158,426
• Ojibways of Onegaming Band Nestor Falls Ont	183,698
• Okanagan Indian Band Vernon BC	319,967
• Oneida of the Thames First Nation Southwold Ont	157,524
• Oneidas of the Thames Band Southwold Ont	144,601
• Oromocto Band Oromocto NB	192,399
• Osnaburgh Band Osnaburgh Ont	271,714
• Osoyoos Indian Band Oliver BC	157,343
• Oweekeno Indian Band Port Hardy BC	131,923
• Oxford House Band Oxford House Man	439,443
• Okanese Balcarres Sask	145,669
• One Arrow Batoche Sask	165,748
• Onion Lake Lloydminster Sask	510,201
• Parry Island Band Parry Sound Ont	101,626
• Parry Island First Nation Parry Sound Ont	111,392

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• Paul Band Duffield Alta	226,970
• Pauquachin Indian Band Brentwood Bay BC	107,751
• Pavilion Indian Band Cache Creek BC	142,294
• Peguis Band Hodgson Man	583,323
• Peigan Band Brochet Alta	500,002
• Penelakut Indian Band Chemainus BC	195,486
• Penticton Indian Band Penticton BC	186,704
• Pic Heron Bay Band Heron Bay Ont	162,995
• Pictou Landing Band Trenton NS	158,353
• Pikangikum Band Pikangikum Ont	487,265
• Pine Creek Band Camperville Man	290,911
• Poplar Hill Band Poplar Hill Ont	165,164
• Poplar River First Nation Negginan Man	269,931
• Prophet River Indian Band Fort Nelson BC	107,011
• Pasqua Fort Qu'Appelle Sask	193,174
• Peepeekisis Balcarres Sask	260,828
• Pelican Lake Leoville Sask	186,016
• Peter Ballantyne Pelican Narrows Sask	717,430
• Piapot Cupar Sask	218,848
• Poundmaker Cutknife Sask	242,539
• Quatsino Indian Band Coal Harbour BC	116,187
• Rainy River Band Emo Ont	169,084
• Rat Portage Band Kenora Ont	151,823
• Red Bank Band Red Bank NB	209,170
• Red Rock Band Nipigon Ont	140,129
• Red Sucker Lake Band Red Sucker Lake Man	244,893
• Restigouche Band Council Restigouche Que	423,840
• Rocky Bay Band MacDiarmid Ont	141,075
• Rolling River Band Erickson Man	192,874
• Roseau River Band Ginew Man	169,391
• Ross River Dena Council Ross River YT	158,838
• Red Earth Carrot River Sask	276,584
• Red Pheasant Cando Sask	198,604
• Sachigo Lake Band Sachigo Lake Ont	342,447
• Saddle Lake Band Saddle Lake Alta	557,500
• Saint Mary's Band Fredericton NB	309,730
• Samson Band Hobbema Alta	281,994
• Sandy Bay Band Marius Man	414,523
• Sandy Lake Band Sandy Lake Ont	528,491
• Sarcee Band Calgary Alta	300,944
• Saugeen First Nation Savant Lake Ont	213,146
• Saulteau Indian Band Chetwind BC	130,951
• Seabird Island Indian Band Agassiz BC	210,479
• Seine River Band Mine Centre Ont	165,570
• Selkirk Indian Band Pelly Crossing YT	168,354
• Serpent River Band Bank Acco Cutler Ont	108,546
• Seton Lake Indian Band Shalalth BC	184,749
• Shackan Indian Band Merritt BC	102,805
• Shamattawa Band Shamattawa Man	162,153
• Shoal River Band Pelican Rapids Man	256,735
• Shubenacadie Band Shubenacadie NS	302,324
• Shuswap Indian Band Invermere BC	104,828
• Sioux Valley Band Griswold Man	310,997
• Six Nations First Nation Oshweken Ont	281,142
• Six Nations of the Grand River Band Oshweken Ont	370,386
• Skeetchestn Indian Band Savona BC	136,275
• Skidegate Indian Band Queen Charlotte City BC	265,924
• Skwah Indian Band Chilliwack BC	109,415
• Sliammon Indian Band Powell River BC	194,752
• Soda Creek Indian Band Williams Lake BC	121,497
• Songhees Indian Band Victoria BC	107,820
• Spallumcheen Indian Band Enderby BC	214,835
• Spanish River Band Massey Ont	156,979
• Spanish River Band Bank Acco Massey Ont	167,037
• Split Lake Cree First Nation Split Lake Man	304,843
• Squamish Indian Band North Vancouver BC	343,177
• St Mary's Indian Band Cranbrook BC	116,016
• St Theresa Point Band St Theresa Point Man	435,326
• Stellaquo Indian Band Fraser Lake BC	132,754
• Stone Indian Band Hanceville BC	136,920
• Stoney Tribal Administration Morley Alta	500,999

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Stony Creek Indian Band Vanderhoof BC	200,097
• Sumas Indian Band Abbotsford BC	108,410
• Summer Beaver Band Summer Beaver Ont	168,238
• Sunchild Band Rocky Mountain House Alta	206,211
• Standing Buffalo Fort Qu'Appelle Sask	207,092
• Sturgeon Lake Spruce Home Sask	315,334
• Sweet Grass Gallivan Sask	198,560
• Tahltan Indian Band Telegraph Creek BC	202,424
• Takla Lake Indian Band Fort St James BC	241,127
• Taku River Tlingits Atlin BC	111,751
• Tallcree Band Ft Vermilion Alta	240,909
• Teslin Indian Band Teslin YT	162,903
• The Pas Band The Pas Man	447,713
• Timiskaming Band Council Notre Dame du Nord Que	212,253
• Tl'Azt'En Nations Indian Band Fort St James BC	293,522
• Tobique Band Perth Andover NB	455,552
• Toosey Indian Band Riske Creek BC	100,433
• Tsartlip Indian Band Brentwood Bay BC	131,964
• Tsawataineuk Indian Band Campbell River BC	219,253
• Tsawout Indian Band Saanichton BC	146,024
• Thunderchild Turtleford Sask	282,977
• Turnor Lake Turnor Lake Sask	126,000
• Ulkatcho Indian Band Anahim Lake BC	204,840
• Upper Nicola Indian Band Merritt BC	199,188
• Valley River Band Shortdale Man	190,406
• Vuntut Gwitchin Indian Band Old Crow YT	203,426
• Wabigoon Band Dinorwic Ont	104,760
• Wagmatcook Band Baddeck NS	252,835
• Walpole Island Wallaceburg Ont	195,349
• Walpole Island Band Wallaceburg Ont	170,951
• Wapekeka Band Angling Lake Ont	189,953
• Wasagamack Band Wasagamack Man	350,538
• Washagamis Bay Band Keewatin Ont	107,529
• Waterhen Band Skownan Man	194,846
• Waywayseecappo Band Rossburn Man	299,659
• Webequie Band Pickle Lake Ont	215,434
• Weenusk First Nation Weenusk Ont	131,382
• Weymontachie Bande Sanmaur Que	286,831
• Whe la la u Area Council Alert Bay BC	167,311
• Whitefish Bay Band Pawitik Ont	253,696
• Whitesand Band Armstrong Ont	131,822
• Whycocomagh Band Whycocomagh NS	254,008
• Wikwemikong Band Wikwemikong Ont	204,790
• Wikwemikong Band Bank Account Wikwemikong Ont	303,404
• Williams Lake Indian Band Williams Lake BC	156,509
• Woodland Cree Band Cadotte Lake Alta	109,023
• Woodstock Band Woodstock NB	198,436
• Wunnummin Lake Band Wunnummin Ont	304,084
• Wahpeton Prince Albert Sask	115,848
• Waterhen Lake Waterhen Lake Sask	270,816
• White Bear Carlyle Sask	311,384
• Witchekan Lake Spiritwood Sask	133,248
• Yellowknife "B" Band Council Yellowknife NWT	121,094
• York Factory Band York Factory Man	207,637
• Yellow Quill Rose Valley Sask	198,827

Grants to Miawpukek Indian Band to support designated programs $5,225,000

• Conne River Band Conne River Nfld	5,225,000

Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government preparing for substantive negotiations by developing terms of reference for the negociations and developing self-government arrangements $2,231,860

• Dene/Metis Negotiation Secretariat Yellowknife NWT	100,000
• Nishnawbe Aski Nation Toronto Ont	221,300
• North Shore Tribal Council Blind River Ont	120,000
• Sioux Valley Band Griswold Man	106,000

Contributions to indian and inuit bands, settlements, tribal councils, district councils and indian and inuit communities to facilitate their self-government negotiations $3,828,883

	$
• Akwasasne Band Cornwall Ont	298,585
• Alexander Tribe Morinville Alta	350,000
• Cree Regional Authority Val d'Or Que	150,000
• Gitksan Wet'Sumet'En Hazelton BC	300,393
• Meadow Lake Tribal Council Meadow Lake Sask	405,360
• Mohawk Council of Kahnawake Kahnawake Que	222,509
• Office of the Hereditary Chiefs Hazelton BC	200,000
• Sarcee Nation Calgary Alta	158,000
• Sawridge Band Slave Lake Alta	200,000
• Siksika Nations Gleichen Alta	214,000
• Teslin Champagne Teslin YT	108,000
• United Indian Councils of Mississauga Mississauga Ont	425,920
• Westbank Indian Band Kelowna BC	103,000
• Whitefish Bay Band Pawitik Ont	373,962

Contributions to native claimants for the preparation and submission of claims $4,528,649

• Aboriginal Council of BC Vancouver BC	451,335
• Alliance of Tribal Council Vancouver BC	100,000
• Association of Iroquois & Allied Indians London Ont	180,000
• Confederacy of Mainland Micmacs Truro NS	115,000
• Conseil Attikamek-Montagnais Village des Hurons Que	100,000
• Federation of Saskatchewan Indians Saskatoon Sask	455,000
• Grand Council Treaty No 3 Kenora Ont	280,000
• Indian Association of Alberta Edmonton Alta	400,000
• Nishnawbe-Aski Nation Toronto Ont	190,000
• Nlaka'Pamux Nation Tribal Council Lytton BC	100,000
• Six Nations Band Council Oshweken Ont	210,420
• Treaty & Aboriginal Rights Research Centre Winnipeg Man	451,052
• Union of BC Indian Chiefs Kamloops BC	320,000
• Union of New Brunswick Indians Fredericton NB	150,000
• Union of Ontario Indians Toronto Ont	500,000

Contribution to the Cree-Naskapi Commission for monitoring the implementation of the Cree-Naskapi (of Quebec) Act $451,148

Contributions to Indian and Inuit Economic Institutions $20,508,749

• 502133 Ontario Limited Fort Frances Ont	365,460
• Alberta Indian Agriculture Calgary Alta	833,000
• Alta Indian Arts & Crafts Society Edmonton Alta	378,940
• Artisans & Artistes Indiens Quebec Village des Hurons Que	235,905
• Conseil Algonquins West Quebec Val d'Or Que	166,710
• Corporation developpement economique montagnais Village des Hurons Que	248,400
• Cree Trappers Association Val d'Or Que	111,000
• Dakota Ojibway Development Group Inc Winnipeg Man	157,840
• Development regional Kativik Conseil Kuujjuaq Que	256,600
• Fed of Sask Indians Saskatoon Sask	270,824
• Gitskan-Carrier Tribal Council Hazelton BC	442,076
• Indian Agricultural Program of Ontario Stirling Ont	100,000
• Indian Arts & Crafts of Ontario Toronto Ont	122,150
• Indian Arts & Crafts of BC Vancouver BC	434,545
• Indian Crafts and Arts Manitoba Inc Winnipeg Man	156,600
• Indian Equity Foundation Edmonton Alta	450,000
• Interlake Reserves Tribal Council Inc Ashern Man	185,637
• Island Lake Tribal Council Inc Winnipeg Man	122,759
• Keewatin Tribal Council Inc Thompson Man	221,753
• Lax Kw'Alaams Indian Band Port Simpson BC	254,423
• Mohawk Council of Kahnawake Kahnawake Que	164,730
• Meadow Lake Dist Chief Mgmt Co Ltd Meadow Lake Sask	293,200
• NB Arts & Crafts Association Fredericton NB	183,979
• Nation Huronne Wendat Conseil Village des Hurons Que	132,625
• National Indian Arts & Crafts Corporation Ottawa Ont	422,033
• Native Economic Development Association Calgary Alta	175,000
• Nicola Valley Indian Development Corporation Merritt BC	146,211
• Nishnawbe Aski Development F Thunder Bay Ont	100,000
• Nishnawbe Aski Nation Toronto Ont	100,000
• Nlaka'Pamux Nation Tribal Council Lytton BC	187,868
• Norway House Band Norway House Man	106,900
• NWT Native Arts & Crafts Society Yellowknife NWT	218,877
• Prince Albert District Chiefs Prince Albert Sask	455,300
• Restigouche Band Council Restigouche Que	147,425

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Six Nations of the Grand River Band Oshweken Ont	104,556
• Southeast Development Corporation Winnipeg Man	120,404
• Swampy Cree Tribal Council Inc The Pas Man	131,603
• Sask Indian Agric Prog Regina Sask	2,461,749
• Sask Indian Arts & Crafts Regina Sask	200,000
• Sask Indian Equity Foundation Regina Sask	150,000
• The BC Aboriginal People's Fishery Commission Vancouver BC	115,000
• The North Coast Economic Development Corp Prince Rupert BC	650,963
• Touchwood-File Hills Dist Chiefs Council Fort Qu'Appelle Sask	281,400
• Western Indian Agriculture Corporation Vancouver BC	382,395
• Windigo Tribal Council Sioux Lookout Ont	300,000
• Yukon Indian Arts & Crafts Co-op Ltd Whitehorse YT	240,000
• Yukon Indian Development Corporation Whitehorse YT	189,991
• Yorkton District Chiefs Yorkton Sask	120,400

Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development $36,454,853

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• Aboriginal Resources Development Calgary Alta	125,000
• Blood Band Stand Off Alta	100,000
• Blood Tribe Stand Off Alta	105,000
• Blood Tribe Agricultural Society Stand Off Alta	140,000
• Canadian Resorts North Management Inc Winnipeg Man	100,000
• Centre for Native Small Business Vancouver BC	104,217
• Chiefs of Ontario Toronto Ont	100,000
• Confederacy of Mainland Micmacs Truro NS	161,200
• Cowichan Indian Band Duncan BC	157,494
• Dakota Ojibway Development Group Inc Winnipeg Man	268,891
• Eskasoni Band Eskasoni NS	115,400
• Eskasoni economic development Corporation Eskasoni NS	243,293
• First Nation Resource Council Edmonton Alta	146,798
• Freshwater Fish Marketing Corporation Winnipeg Man	262,000
• Government of the Northwest Territories Yellowknife NWT	160,000
• Heiltsuk Indian Band Waglisla BC	202,300
• Iliqvik Corporation Quebec Dorval Que	449,000
• Inter Tribal Forestry Association of BC Kelowna BC	105,300
• Interlake Reserves Tribal Council Inc Ashern Man	146,364
• Kamloops Band Kamloop BC	197,996
• Keewatin Tribal Council Inc Thompson Man	419,488
• Kitamaat Indian Band Kitamaat BC	132,145
• Knee Lake Resort Inc Winnipeg Man	100,000
• Lax Kw'Alaams Indian Band Port Simpson BC	230,700
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	684,500
• Lillooet Tribal Council Lillooet BC	233,420
• Mamawesen Sault Ste Marie Ont	120,000
• Manitoba Indian Agricultural Program Inc Winnipeg Man	1,778,100
• Mingan Bande Mingan Que	116,000
• Mohawk Council of Akwesasne Cornwall Ont	243,203
• Mohawk Council of Kahnawake Kahnawake Que	178,715
• Montagnais La Romaine Conseil La Romaine Que	125,371
• Montagnais Schefferville Conseil Schefferville Que	142,880
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	201,402
• Moose Factory First Nation Moose Factory Ont	270,838
• NAIT Edmonton Alta	128,131
• Native Economic Development Association Calgary Alta	141,000
• Nicola Valley Institute of Technology Merritt BC	132,783
• Nipissing Band Bank Account Sturgeon Falls Ont	100,500
• Northern Hides Inc Toronto Ont	150,000
• Northern Manitoba Native Lodges Inc Winnipeg Man	100,000
• Norway House Band Norway House Man	114,314
• Nuu Chah Nulth Tribal Council Port Alberni BC	545,100
• Peguis Band Hodgson Man	121,659
• Province of Manitoba Winnipeg Man	205,637
• Pukaskwa National Park Wawa Ont	100,000
• Pwi Di Goo Zing Ne Yaa Zhing Fort Frances Ont	119,200
• Prince Albert District Chiefs Prince Albert Sask	177,400
• Restigouche Band Council Restigouche Que	215,509
• Saddle Lake Band Saddle Lake Alta	131,600
• Sagkeeng Education Foundation Inc Pine Falls Man	122,874
• Seven Bands Community Future London Ont	100,000
• Shibogama Tribal Council Kasabonika Lake Ont	192,800
• Siksika Nation Band Gleichen Alta	577,732
• Six Nations Oshweken Ont	105,720
• Six Nations New Credit Oshweken Ont	150,000
• Six Nations of the Grand River Band Oshweken Ont	254,694
• Southeast Development Corporation Winnipeg Man	453,978
• Southeast Resource Development Council Corp Winnipeg Man	109,000
• Sto Lo Nation Society Sardis BC	106,359
• Swampy Cree Tribal Council Inc The Pas Man	304,050
• Sask Indian Community College Saskatoon Sask	614,600
• Saulteaux Cochin Sask	130,000
• Treasurer of Ontario Toronto Ont	282,250
• West Region Tribal Council Inc Dauphin Man	187,620
• Wikwemikong Development Commission Manitowaning Ont	137,272
• Yukon Indian Development Corporation Whitehorse YT	135,000

Contributions to Indian bands for land selection $1,304,807

• Northern Flood Committee Inc Winnipeg Man	1,297,662

Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances $181,384

Contributions to Indian bands for land and estates management $9,511,887

• Blood Tribe Stand Off Alta	140,000
• Chemawawin First Nation Easterville Man	130,000
• Forest fire suppr Alta Edmonton Alta	303,008
• Forest fire suppr BC Victoria BC	732,072
• Forest fire suppr Man Winnipeg Man	1,373,099
• Forest fire suppr Ont Toronto Ont	603,741
• Forest fire suppr Sask Regina Sask	2,576,943
• Federation of Sask Indians Saskatoon Sask	142,400
• Moose Lake Band Moose Lake Man	130,000
• Naskapi-Montagnais Inuit Association Nain Labrador Nfld	107,000
• Windigo Tribal Council Sioux Lookout Ont	144,500

Contributions to Indian bands for membership administration $1,493,626

Contributions to individuals, Indian bands and associations for the funding of Indian test cases $1,144,453

• Gitksan Wet'Suwet'En Tribal Council Hazelton BC	850,967
• Pasco Robert Vancouver BC	130,800

Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 $19,198

Contributions to Indian bands for residence information $688,000

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for elementary and secondary educational services and support $443,205,190

• 234125 80 Fort Severn Band Fort Severn Ont	125,514
• 234125 80 Lac Seul Band Lac Seul Ont	185,484
• 234125 80 Sandy Lake Band Sandy Lake Ont	198,400
• 400-029—Kent County Board of Education Chatham Ont	126,444
• 400-046—Middlesex County Board of Education London Ont	116,510
• 400-052—Hasting County Board of Education Belleville Ont	226,208
• 400-102—Brant County Board of Education Brantford Ont	231,340
• Abegweit Band Cornwall PEI	252,793
• Abitibiwinni Bande Amos Que	738,171
• Acadia Band South Brookfield NS	109,055
• Adams Lake Indian Band Chase BC	112,373
• Afton Band Afton NS	439,652
• Ahtahkakoop Shell Lake Sask	667,960
• Alberta School for the Deaf Edmonton Alta	139,884
• Alderville First Nation Roseneath Ont	131,300
• Alderville Indian Band Roseneath Ont	170,600
• Alexander Band Morinville Alta	1,595,190

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

• Alexis Band Glenevis Alta	641,166
• Alexis Creek Indian Band Chilanko Forks BC	145,826
• Alkali Lake Indian Band Williams Lake BC	478,230
• Anaham Indian Band Alexis Creek BC	418,338
• Anderson Bus Lines Oshweken Ont	213,513
• Anspayax School Society Hazelton BC	587,482
• Arcola SD No 72 Arcola Sask	167,860
• Aroland Band Nakina Ont	659,200
• Atikamek Sipi comite coordination La Tuque Que	841,461
• Attawapiskat Attawapiskat Ont	165,132
• Attawapiskat Band Attawapiskat Ont	410,588
• Attawapiskat First Nation Attawapiskat Ont	198,853
• Balcarres SD No 87 Balcarres Sask	160,601
• Barren Lands Band Brochet Man	470,669
• Barriere Lake Band Council Rapid Lake Que	769,827
• Batchewana Band Bank Account Sault Ste Marie Ont	286,182
• Batchewana Band Sault Ste Marie Ont	659,173
• Beardy's & Okemasis Duck Lake Sask	1,734,842
• Bearskin Lake Band Bearskin Lake Ont	721,179
• Beausoleil First Nation Cedar Point Ont	144,495
• Beausoleil Indian Band Cedar Point Ont	462,956
• Beaver Lake Band Lac La Biche Alta	465,872
• Bella Coola Indian Band Bella Coola BC	840,264
• Berens River Band Berens River Man	233,047
• Betsiamites Bande Betsiamites Que	2,864,909
• Big C Band La Loche Sask	397,300
• Big Cove Band Big Cove NB	2,494,310
• Big Grassy Band Morson Ont	507,205
• Big River Debden Sask	785,359
• Big Trout Lake Band Big Trout Lake Ont	1,362,796
• Biggar School Division Biggar Sask	340,133
• Bigstone Cree Band Desmarais Alta	4,558,209
• Birdtail Sioux Band Beulah Man	314,644
• Black Lake Black Lake Sask	1,321,550
• Blaine Lake SD 57 Blaine Lake Sask	633,978
• Blood Band Education Board Stand Off Alta	3,351,657
• Blood Band Stand Off Alta	356,485
• Blood Bus Co-op Lethbridge Alta	2,235,500
• Blood Tribe Education Board Stand Off Alta	3,153,842
• Blue Quills Native Education Centre St Paul Alta	573,040
• Blue Quills Native Education Centre St Paul Alta	396,000
• Blueberry River Indian Band Buick Creek BC	246,682
• Board of Education for the City of London London Ont	266,704
• Brant County Board of Education Brantford Ont	229,823
• Broadview SD No 18 Broadview Sask	175,238
• Brokenhead Ojibway Nation Scanterbury Man	412,977
• Brunswick House Band Bank Ac Chapleau Ont	113,444
• Burnt Church Band Lagaceville NB	1,608,650
• C S de l'industrie Joliette Que	118,941
• C S Lac Temiscamingue Ville-Marie Que	190,585
• C S R Protestant Western Quebec Aylmer Que	131,066
• C S Val d'Or Val d'Or Que	1,362,821
• Calgary Board of Education Calgary Alta	546,870
• Calgary Catholic Board of Education Calgary Alta	349,911
• Canim Lake Indian Band 100 Mile House BC	540,700
• Canoe Lake Canoe Narrows Sask	210,400
• Carry The Kettle Sintaluta Sask	239,820
• Cat Lake Band Cat Lake Ont	649,539
• Chapel Island Band St Peters NS	518,960
• Chehalis Indian Band Agassiz BC	543,859
• Chemainus Indian Band Ladysmith BC	466,171
• Chemawawin Education Authority Inc Easterville Man	1,376,925
• Chilliwack Area District Co Sardis BC	102,073
• Chippewas of Kettle and Stoney Point Band Forest Ont	250,397
• Chippewas of Kettle & Stoney Forest Ont	101,743
• Chippewas of Nawash Band Wiarton Ont	363,550
• Chippewas of Nawash First Nation Wiarton Ont	244,300
• Chippewas of Rama Band Rama Ont	463,635
• Chippewas of Rama First Nation Rama Ont	139,990
• Chippewas of Sarnia Band Sarnia Ont	221,725
• Chippewas of the Thames Band Muncey Ont	274,400
• Chippewas of the Thames Muncey Ont	191,900
• Coldwater Indian Band Merritt BC	394,315
• Conseil Nation Attikamekw Sipi La Tuque Que	221,300
• Constance Lake Band Calstock Ont	1,131,819
• Cote Kamsack Sask	574,981
• Couchiching Band Fort Frances Ont	1,130,596
• Council for Yukon Indians Whitehorse YT	141,661
• County of Lac Ste Anne #28 Sangudo Alta	209,260
• County of Newell #4 Brooks Alta	214,588
• County of Parkland #31 Stony Plain Alta	2,122,871
• County of Ponoka #3 Ponoka Alta	1,883,456
• County of Smoky Lake #13 Smoky Lake Alta	355,317
• County of St Paul St Paul Alta	2,394,285
• County of Vulcan #2 Arrowwood Alta	401,927
• County of Wetaskiwin #10 Wetaskiwin Alta	830,173
• County of Wheatland Strathmore Alta	1,056,186
• Cowessess Broadview Sask	1,937,944
• Cowichan Indian Band Duncan BC	1,213,864
• Crane River Band Crane River Man	482,409
• Cross Lake Band Cross Lake Man	4,124,971
• Cumberland House Cumberland House Sask	254,075
• Cupar SD No 28 Cupar Sask	673,544
• Curve Lake Band Curve Lake Ont	545,000
• Curve Lake First Nation Curve Lake Ont	372,579
• Dakota Plains Band Portage La Prairie Man	187,656
• Dakota Tipi Band Portage La Prairie Man	207,758
• Dauphin River School Division No 1 Inc Gypsumville Man	214,137
• Dease River Indian Band Cassiar BC	134,200
• Deer Lake Band Deer Lake Ont	258,045
• Dene Tha Band Chateh Alta	1,284,455
• Dokis Band Bank Account Monetville Ont	134,205
• Dokis Band Monetville Ont	216,781
• Douglas Indian Band Harrison Lake BC	147,270
• Eagle Lake Band Eagle River Ont	295,240
• Ebb & Flow Band Ebb & Flow Man	1,680,474
• Edmundston Band St Basile NB	112,029
• Eel Ground Band Newcastle NB	382,715
• Eel River Band Dalhousie NB	414,445
• Elofson Academy Calgary Alta	407,228
• Enoch Band Winterburn Alta	191,600
• Eskasoni Band Eskasoni NS	4,304,222
• Exshaw School District Exshaw Alta	741,018
• Federation of Sask Indians Saskatoon Sask	128,000
• First Nations Technical Institute Deseronto Ont	223,390
• Fisher River Band Koostatak Man	1,526,475
• Flying Dust Canoe Narrows Sask	617,453
• Fond du Lac Fond du Lac Sask	1,075,850
• Foothills School Division Calgary Alta	274,342
• Fort Albany Band Fort Albany Ont	315,189
• Fort Albany First Nation Fort Albany Ont	428,127
• Fort Churchill Band Tadoule Lake Man	178,093
• Fort Hope Band Pickle Lake Ont	486,165
• Fort Hope First Nation Band Pickle Lake Ont	155,614
• Fort Nelson Indian Band Fort Nelson BC	366,986
• Fort Severn Band Fort Severn Ont	394,446
• Fort Ware Indian Band Prince George BC	112,152
• Fort William Band Thunder Bay Ont	297,572
• Fort William Indian Band Thunder Bay Ont	550,305
• Fox Lake Band Gillam Man	424,126
• Frog Lake Band Heinsburg Alta	1,125,489
• Frontier School Division No 48 Winnipeg Man	7,249,227
• Ft Chipewyan Indian Education Ft Chipewyan Alta	1,349,622
• Ft McMurray Roman Catholic School District Ft McMurray Alta	161,161
• Ft McMurray School Division Ft McMurray Alta	130,902
• Ft Vermilion School Division Ft Vermilion Alta	1,341,685
• Garden Hill Band Island Lake Man	578,033
• Garden River Band Bank Account Garden River Ont	597,627
• Garden River Band Garden River Ont	868,560
• Gibson Indian Band Bala Ont	114,670
• Ginoogaming Band Longlac Ont	112,500
• Ginoogaming Band Longlac Ont	105,815
• Gitanmaax Indian Band Hazelton BC	158,621
• Gitlakdamix Indian Band New Aiyansh BC	128,159
• Gitwangak Indian Band Kitwanga BC	277,876

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Glen Avon Protestant School Division St Paul Alta	204,234
• God's Lake Band God's Lake Narrows Man	407,008
• God's River Band God's River Man	156,813
• Golden Lake Band Golden Lake Ont	296,000
• Golden Lake First Nation Golden Lake Ont	162,620
• Goodfish Lake Band Hobbema Alta	132,663
• Gordon Punnichy Sask	229,350
• Governement of British Columbia Victoria BC	415,812
• Grand Lac Victoria Bande Louvicourt Que	101,948
• Grand Rapids Band Grand Rapids Man	151,241
• Grassy Narrows Band Grassy Narrows Ont	879,990
• Gull Bay Band Gull Bay Ont	224,940
• Gull Bay Indian Band Gull Bay Ont	420,865
• Gwa Sala Nakwaxda'Xw Indian Band Port Hardy BC	383,362
• Haldimand Board of Education Cayuga Ont	536,363
• Hastings County Board of Education Belleville Ont	194,146
• Heart Lake Band Lac la Biche Alta	247,023
• Heiltsuk Indian Band Waglisla BC	1,555,960
• Henvey Inlet Band Pickerel Ont	110,257
• Hiawatha First Nation Keene Ont	119,466
• Hobbema Transport Ltd Hobbema Alta	1,284,738
• Hollow Water First Nation Wanipigow Man	118,461
• Houle Cardinal Bus Lines Ltd St Paul Alta	617,332
• Indian Birch Band Birch River Man	127,329
• Indian Birch Band Birch River Man	339,269
• Indian Head SD No 19 Indian Head Sask	620,273
• Indian Island Band Rexton NB	167,575
• Indian Way School Kahnawake Que	141,803
• Ingenika Indian Band Prince George BC	304,370
• Interlake Tribal Division for Schools Inc Ashern Man	1,768,391
• Iskut Indian Band Iskut BC	322,692
• Island Lake Loon Lake Sask	899,700
• Island Lake Tribal Council Inc Winnipeg Man	2,499,101
• Islington Band Whitedog Ont	798,805
• Islington First Nation Whitedog Ont	268,010
• Jackhead Band Dallas Man	512,374
• James Smith Kinistino Sask	1,578,899
• John Smith Birch Hills Sask	545,449
• Joseph Bighead Pierceland Sask	808,025
• Joseph Bighead Pierceland Sask	124,200
• Kahkewistahaw Broadview Sask	481,282
• Kamloops Indian Band Kamloops BC	244,147
• Kamsack SD No 35 Kamsack Sask	785,325
• Kanesatake Band Council Oka Que	1,413,872
• Kasabonika Lake Band Kasabonika Lake Ont	805,964
• Kashechewan Band Kashechewan Ont	485,075
• Kashechewan First Nation Kashechewan Ont	479,633
• Kawacatoose Band Quinton Sask	1,330,244
• Keeseekoose Kamsack Sask	516,324
• Keeseekoowenin Band Elphinstone Man	575,433
• Keewatin Tribal Council Inc Thompson Man	2,776,419
• Kehewin Band Bonnyville Alta	1,372,637
• Kenora Board of Education Kenora Ont	315,863
• Kenora District R C S S B Kenora Ont	186,213
• Kingfisher Lake Band Kingfisher Lake Ont	436,600
• Kingsclear Band Fredericton NB	865,370
• Kinistin Chagoness Sask	118,433
• Kitamaat Indian Band Kitamaat BC	337,896
• Kitasoo Indian Band Klemtu BC	504,902
• Kitsegukla Indian Band South Hazelton BC	517,083
• Kitumaxa/Kinbasket Independent School Society Cranbrook BC	640,016
• Kitwancool Indian Band Kitwanga BC	430,927
• Kluskus Indian Band Quesnel BC	148,257
• Lac la Biche School Division Lac la Biche Alta	111,471
• Lac la Croix Band Fort Frances Ont	208,940
• Lac La Ronge Lac La Ronge Sask	3,698,769
• Lac Seul Band Lac Seul Ont	127,422
• Lac Simon Bande Lac Simon Que	693,920
• Lakalzap Indian Band Greenvilie BC	109,880
• Lake Babine Indian Band Burns Lake BC	639,616

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• Lake Manitoba Band Vogar Man	1,208,044
• Lakeland Public School Division Bonnyville Alta	326,381
• Lakeland Roman Catholic Separate School Division Bonnyville Alta	233,363
• Lambton County Board of Education Sarnia Ont	1,236,695
• Larry Winnipeg Gleichen Alta	111,836
• Last Mountain SD No 29 Last Mountain Sask	1,086,914
• Lax Kw'Alaams Indian Band Port Simpson BC	212,304
• Lennox Island Band Lennox Island PEI	370,028
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	7,562,222
• Life Values Society St Paul Alta	163,334
• Lillooet District Indian Council Vancouver BC	118,968
• Little Black River Band OHanly Man	132,587
• Little Grand Rapids Band Little Grand Rapids Man	169,746
• Little Pine Paynton Sask	463,529
• Little Red River Band High Levei Alta	2,915,891
• Little Red River High Level Alta	342,732
• Little Saskatchewan Band Gypsumville Man	483,236
• London Board of Education London Ont	468,920
• Long Lake 58 Band Long Lac Ont	245,795
• Long Lake No 58 Band Long Lac Ont	493,735
• Long Lake No 77 Band Long Lac Ont	254,710
• Long Plain Band Edwin Man	1,121,962
• Long Point Band Council Winneway River Que	691,983
• Lorretta Doore Cluny Alta	127,321
• Lower Kootenay Indian Band Creston BC	169,395
• Lower Nicola Indian Band Merritt BC	362,183
• Lytton Indian Band Lytton BC	266,940
• Makwa Sahgaiehcan Loon Lake Sask	1,310,571
• Manitoba Indian Education Association Inc Winnipeg Man	333,304
• Manouane Bande Manouane Que	1,909,590
• Maple Creek SD 17 Maple Creek Sask	106,254
• Mario Waterchief Gleichen Alta	109,129
• Martin Falls Band Nakina Ont	105,430
• Maynard Metchewais Grand Centre Alta	166,203
• Meadow Lake Dist Chief Mgmt Co Ltd Meadow Lake Sask	3,250,577
• Membertou Band Sydney NS	822,314
• Micmacs of Gesgapegiaq Band Maria Que	1,055,696
• Middlesex County Board of Ed Hyde Park Ont	127,360
• Millbrook Band Truro NS	784,571
• Mingan Bande Mingan Que	553,962
• Minister of Finance Victoria BC	42,528,644
• Miskooseepi Education Authority Inc Bloodvein Man	716,900
• Mississauga Band Bank Account Blind River Ont	276,630
• Mississauga Band Blind River Ont	136,404
• Mistawasis Leask Sask	368,731
• Mohawk Council of Akwesasne Band Cornwall Ont	1,223,600
• Mohawk Council of Akwesasne Cornwall Ont	360,764
• Mohawk Council of Kahnawake Kahnawake Que	5,072,080
• Mohawks Council of Akwesasne Cornwall Ont	2,034,280
• Mohawks of the Bay of Quinte Band Deseronto Ont	444,211
• Mohawks of the Bay of Quinte Deseronto Ont	244,639
• Montagnais La Romaine Conseil La Romaine Que	851,374
• Montagnais Lac St Jean Conseil Pointe Bleue Que	2,437,412
• Montagnais Les Escoumins Conseil Les Escoumins Que	406,391
• Montagnais Natashquan Conseil Natahsquan Que	856,041
• Montagnais Schefferville Conseil Schefferville Que	1,312,580
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	2,816,563
• Montana Adventist Private School Lacombe Alta	273,564
• Montreal Lake Band Montreal Lake Sask	1,515,748
• Moose Deer Point Band Mactier Ont	316,930
• Moose Factory Band Moose Factory Ont	2,481,365
• Moose Factory First Nation Moose Factory Ont	1,581,976
• Moose Lake Band Moose Lake Man	709,095
• Moose Woods Saskatoon Sask	133,400
• Moosomin Cochin Sask	753,831
• Moravian of the Thames Band Thamesville Ont	171,600
• Moravian of the Thames Thamesville Ont	124,975
• Moricetown Indian Band Moricetown BC	688,103
• Mosquito-Grizzly Bear's Head Cando Sask	167,837
• Mount Currie Indian Band Mount Currie BC	844,786

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Muscowequan Student Residence Lestock Sask	1,083,004
• Muscowpetung Edenwold Sask	326,931
• Mushkegowuk Council Moose Factory Ont	606,940
• Muskeg Lake Leask Sask	551,703
• Muskegog Cree Council Moose Factory Ont	131,112
• Muskegog Cree Council Moose Factory Ont	328,017
• Muskkegowuk Council Moose Factory Ont	107,049
• Muskowekwan Lestock Sask	174,392
• Muskrat Dam Lake Band Muskrat Dam Ont	200,378
• Muskwachees Ambulance Authority Hobbema Alta	101,722
• Musqueam Indian Band Vancouver BC	193,441
• Nanaimo Indian Band Nanaimo BC	134,872
• Nation Huronne Wendat Conseil Village des Hurons Que	1,119,563
• Necoslie Indian Band Fort St James BC	359,272
• Nelson House Education Authority Inc Nelson House Man	3,080,724
• Nemaiah Valley Indian Band Nemaiah Valley BC	117,605
• New Credit Hagersville Ont	128,688
• Nicickousemenecaning Band Fort Frances Ont	326,215
• Nicickousemenecaning Band Fort Frances Ont	135,010
• Nimpkish indian Band Campbell River BC	618,879
• Nipissing Band Bank Account Sturgeon Falls Ont	222,500
• Nipissing Band Sturgeon Falls Ont	705,175
• Nnec Sioux Lookout Ont	2,255,243
• North Battleford R C North Battleford Sask	254,595
• North Battleford SD Div No 103 North Battleford Sask	399,337
• North Caribou Lake Band Fort Frances Ont	198,943
• North Coast District Council Prince Rupert BC	725,857
• North Spirit Lake Band North Spirit Lake Ont	125,231
• North Thompson Indian Band Barriere BC	168,704
• Northern Lakes SD La Ronge Sask	814,442
• Northern Lights School Board Prince Albert Sask	2,377,862
• Northern Nishnawbe Education Council Sioux Lookout Ont	3,199,000
• Northland School Division Peace River Alta	842,988
• Northlands Band Lac Brochet Man	193,797
• Northlands School Division Peace River Alta	208,700
• Northwest Angle No 33 Band Kenora Ont	133,950
• Norway House Band Norway House Man	6,477,643
• Nuu Chah Nulth Tribal Council Port Alberni BC	2,289,000
• Oak Lake Band Pipestone Man	752,417
• Obedjiwan Bande Roberval Que	580,557
• Ochapowace Broadview Sask	760,618
• Odanak Bande Odanak Que	204,931
• Ojibways of Onegaming Band Nestor Falls Ont	534,745
• Ojibways of Spanish River Massey Ont	407,000
• Okanagan Indian Band Vernon BC	312,262
• One Arrow Batoche Sask	414,000
• Onegaming Band Nestor Falls Ont	177,670
• Oneida of the Thames First Nation Southwold Ont	188,397
• Oneidas of the Thames Band Southwold Ont	415,926
• Onion Lake Lloydminster Sask	3,267,304
• Ontario Native Education Counselling Unit Toronto Ont	155,695
• Opasquiak Educational Authority Inc The Pas Man	2,750,629
• Oromocto Band Oromocto NB	281,957
• Osnaburgh Band Osnaburgh Ont	126,488
• Oxford House Band Oxford House Man	466,358
• Pabineau Band Bathurst NB	103,418
• Parkland SD 63 Parkland Sask	736,978
• Parry Island Band Parry Sound Ont	223,503
• Parry Island First Nation Parry Sound Ont	317,997
• Pasqua Fort Qu'Appelle Sask	146,264
• Paul Band Duffield Alta	267,388
• Peepeekisis Balcarres Sask	505,466
• Peguis Band Hodgson Man	3,056,282
• Peigan Board of Education Brocket Alta	2,248,141
• Pelican Lake Leoville Sask	366,740
• Penelakut Indian Band Chemainus BC	271,338
• Penticton Indian Band Penticton BC	272,992
• Peter Ballantyne Pelican Narrows Sask	2,667,562
• Piapot Cupar Sask	352,376
• Pic Heron Bay Band Heron Bay Ont	284,150
• Pic Heron Bay First Nation Heron Bay Ont	104,580
• Pic Mobert Band Mobert Ont	243,980
• Pic Mobert Indian Band Mobert Ont	322,210
• Pictou Landing Band Trenton NS	517,918
• Pikangikum Band Pikangikum Ont	2,401,880
• Pincher Creek Roman Catholic School Division Pincher Creek Alta	306,274
• Pincher Creek School Division Pincher Creek Alta	592,477
• Pine Creek Band Camperville Man	1,053,345
• Ponoka Roman Catholic School Division Ponoka Alta	284,845
• Poplar River First Nation Negginan Man	117,806
• Poundmaker Cutknife Sask	678,162
• Prince Albert District Chiefs Prince Albert Sask	2,757,186
• Prince Albert Dist Chiefs Prince Albert Sask	1,497,375
• Prince Albert Rural Prince Albert Sask	489,662
• Prince Albert Rural SD No 56 Prince Albert Sask	311,759
• Prince Albert SD No 3 Prince Albert Sask	593,763
• Province of Manitoba Winnipeg Man	735,165
• Pukatawagan Indian Education Authority Inc Pukatawagan Man	2,325,483
• PA Comprehensive High Sch Prince Albert Sask	535,959
• Rainy Lake Ojibway Education Authority Fort Frances Ont	828,890
• Rainy Lake Ojibway Education Fort Frances Ont	307,330
• Rainy River Band Emo Ont	602,240
• Ranch Ehrlo Society Pilot Butte Sask	145,789
• Red Bank Band Red Bank NB	319,799
• Red Earth Carrot River Sask	1,240,214
• Red Pheasant Cando Sask	566,917
• Red Rock Band Nipigon Ont	340,175
• Red Rock First Nation Nipigon Ont	104,820
• Red Sucker Lake Band Red Sucker Lake Man	359,809
• Regina RC Sep SD No 81 Regina Sask	158,695
• Regina Sch Div No 4 Regina Sask	138,165
• Regina (East) SD No 77 Regina Sask	207,279
• Regroupement Mamit Innuat Inc Mingan Que	678,320
• Restigouche Band Council Restigouche Que	1,821,502
• River Desert Band Council Maniwaki Que	1,681,822
• Rocky Bay Band MacDiarmid Ont	226,105
• Rocky Mountain School Division Rocky Mountain House Alta	163,275
• Rockyview School District Calgary Alta	252,924
• Rolling River Band Erickson Man	517,455
• Roseau River Band Ginew Man	1,400,260
• Ross River Dena Council Ross River YT	104,663
• RJD Williams School for the Deaf Saskatoon Sask	257,102
• Saanich Indian School Board Brentwood Bay BC	811,475
• Sachigo Lake Band Sachigo Lake Ont	574,837
• Saddle Lake Band Saddle Lake Alta	1,818,629
• Saddle Lake Full Gospel School Saddle Lake Alta	275,869
• Sagkeeng Education Foundation Inc Pine Falls Man	3,850,374
• Saint Mary's Band Fredericton NB	839,612
• Sakimay Grenfell Sask	515,240
• Sam A Martin Oshweken Ont	183,835
• Sam Bull Goodfish Lake Alta	161,715
• Samllboy Camp School Hinton Alta	136,500
• Samson Adventist Hobbema Alta	335,344
• Samson Band Hobbema Alta	728,619
• Sandy Bay Education Foundation Inc Marius Man	4,094,352
• Sandy Lake Band Sandy Lake Ont	2,099,718
• Sarcee Band Calgary Alta	420,457
• Sarcee Nation Band Calgary Alta	119,640
• Sarcee Nation Calgary Alta	488,216
• Saskatoon Board of Education Saskatoon Sask	186,143
• Saskatoon District Chiefs Saskatoon Sask	1,760,596
• Sask Valley SD No 49 Sask Valley Sask	121,023
• Saugeen Band Savant Lake Ont	429,183
• Saugeen First Nation Savant Lake Ont	407,600
• Saulteaux Cochin Sask	734,500
• Seabird Island Indian Band Agassiz BC	597,181
• Seine River Band Mine Centre Ont	791,265
• Serpent River Band Bank Account Cutler Ont	109,573
• Serpent River Band Cutler Ont	306,502

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Seton Lake Indian Band Shalalth BC	277,962
• Shackan Indian Band Merritt BC	158,234
• Shamattawa Band Education Authority Inc Shamattawa Man	1,527,876
• Sheshegwaning Band Bank Account Sheshegwaning Ont	129,125
• Shoal Lake 39 Band Kejick Ont	181,740
• Shoal Lake Band of the Cree Nation Carrot River Sask	676,900
• Shoal Lake No 39 Band Kejick Ont	388,160
• Shoal Lake No 40 Band Kejick Ont	182,480
• Shoal River Band Pelican Rapids Man	1,118,562
• Shubenacadie Band Shubenacadie NS	317,159
• Shubenacadie Band Shubenacadie NS	1,062,418
• Siksika Nation Gleichen Alta	1,506,794
• Sioux Valley Educational Authority Inc Griswold Man	1,502,763
• Six Nations First Nation Oshweken Ont	341,387
• Six Nations of the Grand River Band Oshweken Ont	283,433
• Sliammon Indian Band Powell River BC	155,307
• Southeast Tribal Division School Inc Winnipeg Man	3,794,488
• Spallumcheen Indian Band Enderby BC	182,856
• Spanish River Band Bank Account Massey Ont	268,493
• Spanish River Band Massey Ont	1,033,533
• Split Lake Cree First Nation Split Lake Man	313,745
• Squamish Indian Band North Vancouver BC	397,031
• St Paul Regional High St Paul Alta	133,978
• St Paul School District St Paul Alta	183,651
• Standing Buffalo Fort Qu'Appelle Sask	345,612
• Stangecoming Band Fort Frances Ont	197,310
• Star Blanket Balcarres Sask	2,637,387
• Stone Indian Band Hanceville BC	221,190
• Stoney Tribal Administration Morley Alta	3,106,338
• Stoney Tribal Adminstration Morley Alta	177,575
• Stony Creek Indian Band Vanderhoof BC	244,881
• Stormont Dundas & Glengarry Cornwall Ont	340,766
• Sturgeon Lake School District No 24 Morinville Alta	215,620
• Sturgeon Lake Spruce Home Sask	1,293,698
• St Mary's Indian Band Cranbrook BC	164,905
• St Theresa Point Band St Theresa Point Man	710,749
• Sucker Creek Band Bank Account Little Current Ont	307,076
• Sucker Creek Band Little Current Ont	155,513
• Summer Beaver Band Summer Beaver Ont	893,660
• Sunchild Band Rocky Mountain House Alta	159,611
• Swan Lake Band Swan Lake Man	644,544
• Sweet Grass Gallivan Sask	501,413
• Tahltan Indian Band Telegraph Creek BC	160,537
• Takla Lake Indian Band Fort St James BC	193,046
• Tallcree Band Ft Vermilion Alta	887,268
• Temagami Band Bank Account Bear Island Ont	212,129
• Temagami Band Bear Island Ont	105,696
• The Board of Education for Timmins Timmins Ont	345,855
• The Brant County Board of Education Brantford Ont	169,258
• The Haldimand Board of Education Cayuga Ont	1,850,778
• The James Bay Lowlands Secondary Moosonee Ont	275,226
• The Kenora Board of Education Kenora Ont	252,707
• The Kenora Dist RCSS Board Kenora Ont	206,131
• The Kenora District Ric Sepa Kenora Ont	198,756
• The Kent County Board of Education Chatham Ont	809,094
• The Lambton County Board of Sarnia Sarnia Ont	555,202
• The Narrows Education Authority Inc Ashern Man	486,188
• Thunderchild Turtleford Sask	759,529
• Tiger Lily SD No 54 Melfort Sask	229,602
• Timiskaming Band Council Notre Dame du Nord Que	654,329
• Tl'Azt'En Nations Indian Band Fort St James BC	468,915
• Tobique Band Perth Andover NB	1,202,797
• Touchwood-File Hills Dist Chiefs Council Fort Qu'Appelle Sask	139,400
• Treasurer of Ontario Toronto Ont	224,546
• Tsawataineuk Indian Band Campbell River BC	197,012
• Turtleford SD No 65 Turtleford Sask	154,244
• Ulkatcho Indian Band Anahim Lake BC	428,364
• Union of Ontario Indians North Bay Ont	155,300
• University of Western Ontario London Ont	114,620
• Upper Nicola Indian Band Merritt BC	415,366
• Valley River Band Shortdale Man	240,635
• Wabigoon Band Dinorwic Ont	220,870
• Wadena SD No 46 Wadena Sask	717,406
• Wagmatcook Band Baddeck NS	835,099
• Wahgoshig Band Bank Account Matheson Ont	143,331
• Wahpeton Prince Albert Sask	241,275
• Walpole Island Band Wallaceburg Ont	802,166
• Walpole Island First Nation Wallaceburg Ont	422,768
• Wapekeka Band Angling Lake Ont	496,984
• Wasagamack Band Wasagamack Man	378,091
• Waterhen Band Skownan Man	282,425
• Waterhen Lake Waterhen Lake Sask	1,057,600
• Waywayseecappo Education Authority Inc Rossburn Man	1,347,352
• Webequie Band Pickle Lake Ont	405,798
• West Bay Band Bank Account West Bay Ont	143,600
• West Bay Band West Bay Ont	1,114,400
• West Parry Sound Board of Education Parry Sound Ont	104,982
• West Region Tribal Council Inc Dauphin Man	401,083
• Westbank Indian Band Kelowna BC	170,000
• Wetaskiwin Roman Catholic School District Wetaskiwin Alta	390,249
• Wetaskiwin School District Wetaskiwin Alta	811,569
• Weymontachie Bande Sanmaur Que	1,396,428
• White Bear Carlyle Sask	1,021,357
• Whitefish Bay Band Pawitik Ont	821,495
• Whitefish Bay First Nation Pawitik Ont	304,740
• Whitefish Lake Band Naughton Ont	246,275
• Whitefish River Band Bank Account Birch Island Ont	193,840
• Whitefish River Band Birch Island Ont	322,350
• Whycocomagh Band Whycocomagh NS	769,486
• Wikwemikong Band Bank Account Wikwemikong Ont	144,997
• Wikwemikong Band Wikwemikong Ont	2,885,751
• Wilkie SD No 59 Wilkie Sask	365,706
• Willow Creek School District Claresholm Alta	362,733
• Witchekan Lake Spiritwood Sask	106,675
• Wolf Lake Band Council Temiscaming Que	108,030
• Woodstock Band Woodstock NB	289,138
• Wunnummin Lake Band Wunnummin Ont	583,164
• Yellow Quill Rose Valley Sask	185,879
• York Factory Band York Factory Man	116,829
• Yorkton District Chiefs Yorkton Sask	113,300

Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $29,876,815

• Ministere education Quebec Que	29,876,815

Contributions to Indian bands and Inuit settlements or educational institutions for post-secondary educational services and support $110,522,053

• Abitibiwinni Bande Amos Que	139,714
• Adams Lake Indian Band Chase BC	187,340
• Alexander School Board Morningville Alta	400,000
• Alkali Lake Indian Band Williams Lake BC	112,090
• Anigawncigig Institute Peterborough Ont	173,208
• Anspayax School Society Hazelton BC	215,785
• Assembly of First Nations Ottawa Ont	600,000
• Athabasca Tribal Corp Ft Chipewyan Alta	149,998
• Attawapiskat Band Attawapiskat Ont	569,035
• Attawapiskat First Nation Attawapiskat Ont	247,851
• Batchewana Band Bank Account Sault Ste Marie Ont	674,269
• Batchewana Band Sault Ste Marie Ont	629,839
• Beardy's & Okemasis Duck Lake Sask	160,200
• Beausoleil First Nation Cedar Point Ont	143,142
• Beausoleil Indian Band Cedar Point Ont	109,400
• Bella Coola Indian Band Bella Coola BC	283,669
• Betsiamites Bande Betsiamites Que	791,204
• Big Grassy Band Morson Ont	218,000
• Big Island Band Morson Ont	138,070
• Bigstone Cree Band Desmarais Alta	325,915
• Blood Tribe Education Board Stand Off Alta	179,000
• Blue Quills Native Education Centre St Paul Alta	822,060

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Bonaparte Indian Band Cache Creek BC	339,106
• Broman Lake Indian Band Burns Lake BC	126,941
• Brunswick House Band Bank Account Chapleau Ont	123,838
• Burnt Church Band Lagaceville NB	172,307
• Campbell River Indian Band Campbell River BC	110,549
• Canim Lake Indian Band 100 Mile House BC	286,230
• Cape Mudge Indian Band Quathiaski Cove BC	107,252
• Chemainus Indian Band Ladysmith BC	267,840
• Chemawawin Education Authority Inc Easterville Man	100,806
• Chilliwack Area District Co Sardis BC	316,915
• Chippewas of Rama First Nation Rama Ont	121,225
• Cold Water Indian Band Merritt BC	229,484
• Concordia College Edmonton Alta	177,300
• Confederacy of Mainland Micmacs Truro NS	1,448,246
• Constance Lake Band Calstock Ont	232,400
• Cook's Ferry Indian Band Spences Bridge BC	179,882
• Couchiching Band Fort Frances Ont	808,917
• Couchiching First Nation Fort Frances Ont	264,800
• Cowessess Broadview Sask	105,800
• Cowichan Indian Band Duncan BC	423,134
• Cross Lake Band Cross Lake Man	720,194
• Curve Lake Band Curve Lake Ont	293,046
• Curve Lake First Nation Curve Lake Ont	149,300
• Dakota Ojibway Tribal Council Inc Brandon Man	2,612,541
• Dalhousie University Halifax NS	156,048
• Dene Tha Band Chateh Alta	154,070
• Dokis Band Bank Account Monetville Ont	140,475
• Dokis Band Monetville Ont	114,741
• Eagle Lake Band Eagle River Ont	213,500
• Eskasoni Band Eskasoni NS	537,329
• Fed of Sask Indians Saskatoon Sask	205,000
• First Nations Technical Institute Deseronto Ont	1,450,000
• Fisher River Band Koostatak Man	539,674
• Fort Albany First Nation Fort Albany Ont	442,200
• Fort George Indian Band Prince George BC	117,800
• Fort Hope Band Pickle Lake Ont	261,950
• Fort William Band Thunder Bay Ont	171,030
• Fort William Indian Band Thunder Bay Ont	261,370
• Fountain Indian Band Lillooet BC	170,020
• Garden River Band Bank Account Garden River Ont	414,375
• Garden River Band Garden River Ont	349,525
• Gaspe Bande Gaspe Que	133,280
• Gitanmaax Indian Band Hazelton BC	374,740
• Gitlakdamix Indian Band New Aiyansh BC	216,702
• Gitwangak Indian Band Kitwanga BC	261,919
• NWT Department of Education Yellowknife NWT	222,000
• Golden Lake Band Golden Lake Ont	161,736
• Golden Lake First Nation Golden Lake Ont	142,700
• Goodfish Lake Band Goodfish Alta	833,028
• Grand Rapids Band Grand Rapids Man	136,181
• Hagwilget Indian Band New Hazelton BC	208,436
• Heiltsuk Indian Band Waglisla BC	365,055
• Indian Association of Alberta Edmonton Alta	103,493
• Institut Educatif Culturel Attikamek Montagnais Village des Hurons Que	866,830
• Interlake Tribal Division for Schools Inc Ashern Man	659,361
• Island Lake Tribal Council Inc Winnipeg Man	1,037,948
• Islington Band Whitedog Ont	153,330
• Kamloops Indian Band Kamloops BC	378,160
• Kashechewan First Nation Kashechewan Ont	326,218
• Keeseekoowenin Band Elphinstone Man	476,710
• Keewatin Tribal Council Inc Thompson Man	885,609
• Kehewin Band Bonnyville Alta	278,150
• Kingsclear Band Fredericton NB	107,280
• Kitamaat Indian Band Kitamaat BC	194,391
• Kitsegukla Indian Band South Hazelton BC	172,135
• Kitwancool Indian Band Kitwanga BC	222,223
• Kwakiutl Indian Band Port Hardy BC	179,365
• Labrador Inuit Association St John's Nfld	722,774
• Lac La Ronge Wollaston Sask	213,840
• Lac Simon Bande Lac Simon Que	111,384

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• Lakalzap Indian Band Greenville BC	143,540
• Lake Babine Indian Band Burns Lake BC	407,225
• Lax Kw'alaams Indian Band Port Simpson BC	200,191
• Lennox Island Band Lennox Island PEI	130,603
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,419,866
• Lillooet Dist Indian Council Vancouver BC	188,519
• Little Red River Band High Level Alta	104,176
• Little Saskatchewan Band Gypsumville Man	121,647
• Little Shuswap Indian Band Chase BC	100,790
• Long Point Band Council Winneway River Que	254,290
• Lower Nicola Indian Band Merritt BC	371,708
• Lower Similkameen Indian Band Keremeos BC	279,926
• Lytton Indian Band Lytton BC	353,460
• Maskwachees Cultural College Hobbema Alta	230,000
• Masset Indian Band Masset BC	238,429
• McGill University Montreal Que	149,150
• Mcleod Lake Indian Band Mcleod Lake BC	153,000
• Membertou Band Sydney NS	388,179
• Micmacs of Gesgapegiaq Band Maria Que	106,803
• Mississauga Band Blind River Ont	102,100
• Mississauga of the New Credit Band Hagersville Ont	876,690
• Mississauga of the New Credit Hagersville Ont	268,320
• Mohawk Council of Akwesasne Band Cornwall Ont	690,000
• Mohawk Council of Kahnawake Kahnawake Que	1,009,673
• Mohawk Council of Akwesasne Cornwall Ont	673,200
• Mohawks of the Bay of Quinte Band Deseronto Ont	521,400
• Mohawks of the Bay of Quinte Deseronto Ont	305,800
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,188,166
• Montagnais Les Escoumins Conseil Les Escoumins Que	123,992
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	711,448
• Moose Factory Band Moose Factory Ont	873,561
• Moose Factory First Nation Moose Factory Ont	370,452
• Moose Lake Band Moose Lake Man	219,588
• Moravian of the Thames Band Thamesville Ont	508,318
• Moricetown Indian Band Moricetown BC	366,442
• Mount Currie Indian Band Mount Currie BC	249,021
• Munceys of the Thames Band Muncey Ont	1,598,708
• Munsee Delaware First Nation Muncey Ont	1,125,074
• Muskeg Lake Leask Sask	486,756
• Musqueam Indian Band Vancouver BC	162,439
• Nanaimo Indian Band Nanaimo BC	186,596
• Nation Huronne Wendat Conseil Village des Hurons Que	690,673
• Necoslie Indian Band Fort St James BC	137,975
• Nelson House Education Authority Inc Nelson House Man	539,016
• Nemaiah Valley Indian Band Nemaiah Valley BC	120,470
• Neskainlith Indian Band Chase BC	218,560
• New Credit Hagersville Ont	354,291
• Nicickousemenecaning Band Fort Frances Ont	235,490
• Nicola Valley Institute of Technology Merritt BC	337,800
• Nimpkish Indian Band Campbell River BC	620,020
• Nipissing Band Bank Account Sturgeon Falls Ont	865,785
• Nipissing Band Sturgeon Falls Ont	1,210,770
• Nishnawbe Aski Nation Toronto Ont	138,590
• Nnec Sioux Lookout Ont	807,600
• North Coast District Council Prince Rupert BC	561,707
• North Thompson Indian Band Barriere BC	247,400
• Northern Nishnawbe Education Council Sioux Lookout Ont	1,125,800
• Norway House Band Norway House Man	674,012
• Nuu Chah Nulth Tribal Council Port Alberni BC	816,705
• Ochapowace Broadview Sask	192,000
• Odanak Bande Odanak Que	408,884
• Ojibways of Onegaming Band Nestor Falls Ont	303,311
• Okanagan Indian Band Vernon BC	482,650
• Okanagan Indian Educ Resource Society Penticton BC	164,000
• Okanagan Indian Band Vernon BC	122,924
• Onion Lake Lloydminster Sask	729,700
• Opasquiak Educational Authority Inc The Pas Man	850,738
• Oromocto Band Oromocto NB	174,362
• Osoyoos Indian Band Oliver BC	144,772
• Parry Island Band Parry Sound Ont	143,900
• Parry Island First Nation Parry Sound Ont	109,100

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Pavilion Indian Band Cache Creek BC	120,407
• Peguis Band Hodgson Man	1,673,970
• Peigan Board of Education Brocket Alta	632,246
• Penticton Indians Band Penticton BC	251,565
• Pic Heron Bay Band Heron Bay Ont	215,410
• Prince Albert District Chiefs Prince Albert Sask	115,000
• Pukatawagan Indian Education Authority Inc Pukatawagan Man	187,383
• Rainy Lake Ojibway Fort Frances Ont	113,631
• Rainy River Band Emo Ont	180,530
• Regroupement Mamit Innuat Inc Mingan Que	196,353
• Restigouche Band Council Restigouche Que	1,016,073
• River Desert Band Council Maniwaki Que	1,052,445
• Rocky Bay Band MacDiarmid Ont	111,590
• Roseau River Band Ginew Man	281,294
• Saanich Indian School Board Brentwood Bay BC	304,360
• Saddle Lake Band Saddle Lake Alta	2,139,208
• Sagkeeng Education Foundation Inc Pine Falls Man	1,506,816
• Saint Thomas University Fredericton NB	271,606
• Sakimay Grenfell Sask	204,500
• Samahquam Indian Band Pemberton BC	143,540
• Sarcee Band Calgary Alta	137,500
• Sask Indian Federated College Regina Sask	1,359,000
• Sask Indian Community College Saskatoon Sask	1,440,000
• Sask Indian Federated College Regina Sask	3,341,000
• Seabird Island Indian Band Agassiz BC	127,270
• Secwepmc Cultural Education Society Kamloops BC	164,000
• Serpent River Band Cutler Ont	174,828
• Seton Lake Indian Band Shalalth BC	111,110
• Shoal River Band Pelican Rapids Man	110,553
• Shuswap Indian Band Invermere BC	177,394
• Siksika Nation Band Gleichen Alta	114,575
• Siska Indian Band Lytton BC	177,136
• Sliammon Indian Band Powell River BC	194,140
• Southeast Tribal Division School Inc Winnipeg Man	835,419
• Spallumcheen Indian Band Enderby BC	225,274
• Spanish River Band Bank Acc Massey Ont	407,775
• Spanish River Band Massey Ont	222,287
• Squamish Indian Band North Vancouver BC	808,179
• Star Blanket Balcarres Sask	307,518
• Stellaquo Indian Band Fraser Lake BC	224,370
• Stoney Band Morley Alta	100,000
• Stoney Tribal Administration Morley Alta	1,185,912
• Stony Creek Indian Band Vanderhoof BC	118,305
• Sto Lo Tribai Council Sardis BC	102,832
• Tahltan Indian Band Telegraph Creek BC	210,654
• Takla Lake Indian Band Fort St James BC	106,560
• Tallcree Band Ft Vermilion Alta	155,764
• Tl'azt'en Nations Indien Band Fort St James BC	282,039
• Tobique Band Perth Andover NB	1,287,777
• Touchwood-File Hills Dist Chiefs Council Fort Qu'Appelle Sask	135,000
• Tsawataineuk Indian Band Campbell River BC	267,740
• Universite du Quebec a Chicoutimi Chicoutimi Que	153,254
• University of British Columbia Vancouver BC	167,000
• University of Toronto Toronto Ont	100,000
• Upper Nicola Indian Band Merritt BC	287,369
• Urban Indian Education Society Vancouver BC	337,000
• Walpole Island Band Wallaceburg Ont	413,000
• Walpole Island First Nation Wallaceburg Ont	169,700
• West Bay Band Bank Account West Bay Ont	112,500
• West Bay Band West Bay Ont	563,000
• West Region Tribal Council Inc Dauphin Man	1,194,730
• Westbank Indian Band Kelowna BC	220,240
• White Bear Carlyle Sask	524,376
• Whitefish Bay Band Pawitik Ont	270,080
• Whitefish Lake Band Naughton Ont	124,700
• Whitefish River Band Bank Account Birch Island Ont	101,883
• Whitefish River Band Birch Island Ont	205,050
• Wikwemikong Band Bank Acct Wikwemikong Ont	371,800
• Wikwemikong Band Wikwemikong Ont	1,674,279
• Williams Lake Indian Band Williams Lake BC	183,328
• Yellowhead Tribal Council Stony Plain Alta	2,308,603

Contributions to Indians bands, Inuit settlements or organizations for cultural centres and cultural development $7,532,568

	$
• Avataq Cultural Institute Montreal Que	118,000
• Canadian Arts Foundation Ottawa Ont	300,000
• Coqualeetza Education Training Centre Sardis BC	223,225
• Dakota Ojibway Tribal Council Brandon Man	156,501
• Dene/Metis Cultural Institute Yellowknife NWT	192,281
• Institut Educatif et Culturel Attikamek-Montagnais Loretteville Que	297,159
• Interlake Reserve Tribal Council Ashern Man	109,000
• James Bay Cree Cultural Centre Val d'Or Que	200,146
• Kahnawake Indian Band Kahnawake Que	164,795
• Lake of the Woods Ojibway Cultural Centre Kenora Ont	113,548
• Manitoba Indian Cultural Education Centre Winnipeg Man	197,261
• Maskwachees Cultural Centre Hobbema Alta	134,972
• Micmac Association of Cultural Studies Sydney NS	176,260
• Ninastako Cultural Centre Cardston Alta	164,559
• Ojibway Cultural Foundation West Bay Ont	215,170
• Ojibway & Cree Cultural Centre Timmins Ont	430,882
• Onake Corporation Cornwall Island Ont	425,807
• Saskatchewan Indian Cultural Centre Saskatoon Sask	1,502,214
• Six Nations Band Council(Woodland Cult Centre) Oshweken Ont	721,696

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves $316,544,779

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• Abegweit Band Cornwall PEI	282,087
• Abitibiwinni Bande Amos Que	510,409
• Acadia Band South Brookfield NS	339,851
• Adams Lake Indian Band Chase BC	346,000
• Afton Band Afton NS	735,266
• Alexander Band Morinville Alta	491,258
• Alexis Band Glenevis Alta	651,715
• Alexis Creek Indian Band Chilanko Forks BC	262,756
• Alkali Lake Indian Band Williams Lake BC	340,797
• Anaham Indian Band Alexis Creek BC	735,373
• Anderson Lake Indian Band d'Arcy BC	145,300
• Annapolis Valley Band Cambridge Station NS	159,649
• Attawapiskat Band Attawapiskat Ont	520,224
• Attawapiskat First Nation Attawapiskat Ont	160,410
• Barren Lands Band Brochet Man	504,877
• Bear River Band Bear River NS	107,274
• Beardy's & Okemasis Duck Lake Sask	1,056,596
• Bearskin Lake Band Bearskin Lake Ont	228,821
• Beausoleil Indian Band Cedar Point Ont	111,950
• Bella Coola Indian Band Bella Coola BC	1,060,100
• Berens River Band Berens River Man	1,108,254
• Big Cove Band Big Cove NB	3,430,121
• Bigstone Band Desmarais Alta	2,188,265
• Bigstone Cree Band Desmarais Alta	243,614
• Birdtail Sioux Band Beulah Man	400,465
• Black Lake Black Lake Sask	1,317,593
• Blood Band Stand Off Alta	7,524,409
• Bloodvein Band Bloodvein Man	554,560
• Blueberry River Indian Band Buick Creek BC	275,970
• Bonaparte Indian Band Cache Creek BC	391,900
• Boyer River Band High Level Alta	166,281
• Brokenhead Ojibway Nation Scanterbury Man	139,413
• Buffalo River Buffalo River Sask	739,183
• Burnt Church Band Lagaceville NB	1,729,067
• Burrard Indian Band North Vancouver BC	107,800
• Canim Lake Indian Band 100 Mile House BC	512,400
• Canoe Creek Indian Band Dog Creek BC	314,200
• Canoe Lake Canoe Narrows Sask	788,605
• Carry The Kettle Sintaluta Sask	1,230,556
• Cat Lake Band Cat Lake Ont	175,374

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Champagne/Aishihik Indian Band Haines Junction YT	151,278
• Chapel Island Band St Peters NS	679,984
• Chehalis Indian Band Agassiz BC	692,500
• Chemainus Indian Band Ladysmith BC	1,093,994
• Chemawawin First Nation Easterville Man	634,855
• Cheslatta Indian Band Burns Lake BC	135,700
• Chilliwack Area District Co Sardis BC	1,533,600
• Chippewas of Sarnia Band Sarnia Ont	125,835
• Chippewas of the Thames Band Muncey Ont	140,288
• City of Thompson Thompson Man	213,621
• City of Winnipeg Winnipeg Man	4,859,092
• Coldwater Indian Band Merritt BC	399,724
• Comox Indian Band Courtenay BC	114,016
• Constance Lake Band Calstock Ont	132,934
• Cook's Ferry Indian Band Spences Bridge BC	141,800
• Cote Kamsack Sask	891,156
• Cowessess Broadview Sask	260,111
• Cowichan Indian Band Duncan BC	2,762,962
• Crane River Band Crane River Man	377,457
• Cross Lake Band Cross Lake Man	3,432,464
• Cumberland House Cumberland House Sask	627,637
• Dakota Ojibway Tribal Council Inc Brandon Man	106,007
• Dakota Plains Band Portage La Prairie Man	252,921
• Dakota Tipi Band Portage La Prairie Man	239,129
• Dawson Indian Band Dawson City YT	105,276
• Day Star Punnichy Sask	167,000
• Deer Lake Band Deer Lake Ont	355,462
• Dene Tha Band Chateh Alta	1,440,880
• Department of National Health Ottawa Ont	32,148,682
• Doig River Indian Band Rose Prairie BC	199,786
• Ebb & Flow Band Ebb & Flow Man	1,100,114
• Eel Ground Band Newcastle NB	751,523
• Eel River Band Dalhousie NB	601,872
• English River Patuanak Sask	578,033
• Enoch Band Winterburn Alta	501,429
• Ermineskine Band Hobbema Alta	161,131
• Eskasoni Band Eskasoni NS	6,052,694
• Fairford Band Fairford Man	1,387,182
• Fisher River Band Koostatak Man	857,127
• Fishing Lake Wadena Sask	438,075
• Flying Dust Meadow Lake Sask	377,856
• Fond du Lac Fond du Lac Sask	764,550
• Fort Albany Band Fort Albany Ont	236,010
• Fort Alexander Band Fort Alexander Man	170,332
• Fort Churchill Band Tadoule Lake Man	397,343
• Fort Hope Band Pickle Lake Ont	464,854
• Fort McMurray Band Ft McMurray Alta	139,458
• Fort Nelson Indian Band Fort Nelson BC	279,700
• Fort Severn Band Fort Severn Ont	177,433
• Fountain Indian Band Lillooet BC	473,499
• Fox Lake Band Gillam Man	385,758
• Frog Lake Band Heinsburg Alta	820,656
• Gitanmaax Indian Band Hazelton BC	300,877
• Gitlakdamix Indian Band New Aiyansh BC	487,015
• Gitwangak Indian Band Kitwanga BC	340,774
• Gitwinksihlkw Indian Band Gitwinksihlkw BC	136,022
• Glen Vowell Indian Band Hazelton BC	241,529
• God's Lake Band God's Lake Narrows Man	1,626,167
• God's River Band God's River Man	415,502
• Goodfish Lake Band Goodfish Alta	797,751
• Gordon Punnichy Sask	1,050,895
• Grand Rapids Band Grand Rapids Man	478,678
• Grassy Narrows Band Grassy Narrows Ont	124,826
• Gwa-sala-nakwaxda'xw Indian Band Port Hardy BC	767,713
• Hagwilget Indian Band New Hazelton BC	217,251
• Halalt Indian Band Chemainus BC	177,397
• Halfway River Indian Band Wonowon BC	183,575
• Hatchet Lake Wollaston Sask	1,204,603
• Heiltsuk Indian Band Waglisla BC	1,262,000
• Hollow Water First Nation Wanipigow Man	609,469
• Indian Birch Band Birch River Man	251,252

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• Indian Island Band Rexton NB	261,545
• Interlake Reserves Tribal Council Inc Ashern Man	255,162
• Iskut Indian Band Iskut BC	259,624
• Island Lake Loon Lake Sask	403,862
• Islington Band Whitedog Ont	234,225
• Jackhead Band Dallas Man	232,556
• Janvier Band Chard Alta	169,319
• John Smith Birch Hills Sask	272,085
• Joseph Bighead Pierceland Sask	704,707
• Kahkewistahaw Broadview Sask	471,573
• Kamloops Indian Band Kamloops BC	405,600
• Kasabonika Lake Band Kasabonika Lake Ont	346,988
• Kashechewan Band Kashechewan Ont	596,332
• Kashechewan First Nation Kashechewan Ont	101,800
• Katzie Indian Band Pitt Meadows BC	241,300
• Kawacatoose Band Quinton Sask	1,197,361
• Keeseekoose Kamsack Sask	726,202
• Keeseekoowenin Band Elphinstone Man	491,375
• Keewatin Tribal Council Inc Thompson Man	111,900
• Kehewin Band Bonnyville Alta	633,975
• Kingfisher Lake Band Kingfisher Lake Ont	111,487
• Kingsclear Band Fredericton NB	639,534
• Kinistin Chagoness Sask	323,590
• Kispiox Indian Band Kispiox BC	602,601
• Kitamaat Indian Band Kitamaat BC	421,666
• Kitasoo Indian Band Klemtu BC	355,400
• Kitsegukla Indian Band South Hazelton BC	812,476
• Kitselas Indian Band Terrace BC	191,480
• Kitsumkalum Indian Band Terrace BC	140,916
• Kitwancool Indian Band Kitwanga BC	344,836
• Kwakiutl Indian Band Port Hardy BC	247,184
• Kwanlin Dun Indian Band Whitehorse YT	878,000
• Lac La Ronge La Ronge Sask	3,692,584
• Lac Seul Band Lac Seul Ont	150,273
• Lac Simon Bande Lac Simon Que	1,394,014
• Lakalzap Indian Band Greenville BC	826,107
• Lake Babine Indian Band Burns Lake BC	1,011,404
• Lake Manitoba Band Vogar Man	890,947
• Lake St Martin Band Gypsumville Man	1,257,756
• Lax Kw'alaams Indian Band Port Simpson BC	724,500
• Lennox Island Band Lennox Island PEI	319,129
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	5,183,319
• Liard Indian Band Watson Lake YT	501,000
• Liard Indian Reserve #3 Watson Lake YT	106,360
• Lillooet Dist Indian Council Vancouver BC	379,800
• Little Black Bear Goodeve Sask	185,830
• Little Black River Band O Hanly Man	372,215
• Little Grand Rapids Band Little Grand Rapids Man	1,465,321
• Little Pine Paynton Sask	1,093,921
• Little Red River Band High Level Alta	1,555,185
• Little Salmon/Carmacks Indian Band Carmacks YT	296,000
• Little Saskatchewan Band Gypsumville Man	428,265
• Little Shuswap Indian Band Chase BC	206,600
• Long Plain Band Edwin Man	743,327
• Long Point Band Council Winneway River Que	485,080
• Lower Nicola Indian Band Merritt BC	384,472
• Lower Similkameen Indian Band Keremeos BC	610,780
• Lubicon Lake Band Peace River Alta	325,337
• Lytton Indian Band Lytton BC	1,115,164
• Malahat Indian Band Mill Bay BC	153,165
• Mathias Colomb Band Pukatawagan Man	1,479,900
• Mcleod Lake Indian Band Mcleod Lake BC	303,200
• Membertou Band Sydney NS	1,500,710
• Millbrook Band Truro NS	1,400,293
• Mistissini Band Council Chibougamau Que	314,344
• Mohawk Council of Akwesasne Band Cornwall Ont	843,030
• Mohawk Council of Akwesasne Cornwall Ont	463,668
• Mohawk Council of Kahnawake Kahnawake Que	2,907,318
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,976,241
• Montagnais Les Escoumins Conseil Les Escoumins Que	115,784
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	2,519,524

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Montreal Lake Band Montreal Lake Band Sask	1,539,916
• Moose Factory Band Moose Factory Ont	200,109
• Moose Factory First Nation Moose Factory Ont	186,101
• Moose Lake Band Moose Lake Man	780,835
• Moricetown Indian Band Moricetown BC	821,520
• Mosquito-Grizzly Bear's Head Cando Sask	284,025
• Mount Currie Indian Band Mount Currie BC	1,251,800
• Muskeg Lake Leask Sask	308,232
• Muskowekwan Lestock Sask	345,951
• Muskrat Dam Lake Band Muskrat Dam Ont	101,462
• Musqueam Indian Band Vancouver BC	548,300
• Nadleh Whuten Indian Band Fort Fraser BC	259,783
• Nanaimo Indian Band Nanaimo BC	897,495
• Nanoose Indian Band Lantzville BC	120,036
• Naskapi Band of Quebec Schefferville Que	413,094
• Nation Huronne Wendat Conseil Village des Hurons Que	281,217
• Nazko Indian Band Quesnel BC	163,072
• Necoslie Indian Band Fort St James BC	716,978
• Nelson House Band Nelson House Man	3,230,923
• Nemaiah Valley Indian Band Nemaiah Valley BC	228,770
• Neskainlith Indian Band Chase BC	243,700
• Nikaneet Maple Creek Sask	204,821
• Nimpkish Indian Band Campbell River BC	576,730
• North Caribou Lake Band Fort Frances Ont	139,188
• North Coast District Council Prince Rupert BC	2,766,255
• North Spirit Lake Band North Spirit Lake Ont	220,533
• North Thompson Indian Band Barriere BC	125,900
• Northlands Band Lac Brochet Man	802,379
• Norway House Band Norway House Man	3,578,454
• Nuu Chah Nulth Tribal Council Port Alberni BC	3,363,300
• Oak Lake Band Pipestone Man	449,011
• Ochapowace Broadview Sask	850,246
• Ojibway's of Onegaming Band Nestor Falls Ont	188,398
• Okanagan Indian Band Vernon BC	590,742
• Okanese Balcarres Sask	221,400
• One Arrow Batoche Sask	232,401
• Oneidas of the Thames Band Southwold Ont	157,800
• Onion Lake Lloydminster Sask	3,274,831
• Oromocto Band Oromocto NB	294,633
• Osnaburgh Band Osnaburgh Ont	159,418
• Osoyoos Indian Band Oliver BC	417,151
• O'Chiese Band Rocky Mountain House Alta	366,627
• Pabineau Band Bathurst NB	118,820
• Pacheenaht Indian Band Port Renfrew BC	178,119
• Pasqua Fort Qu'Appelle Sask	510,468
• Paul Band Duffield Alta	562,066
• Pauquachin Indian Band Brentwood Bay BC	251,724
• Pavilion Indian Band Cache Creek BC	289,700
• Peepeekisis Balcarres Sask	502,457
• Peguis Band Hodgson Man	3,088,393
• Peigan Band Brocket Alta	2,321,316
• Penelakut Indian Band Chemainus BC	671,896
• Penticton Indian Band Penticton BC	647,400
• Peter Ballantyne Pelican Narrows Sask	4,225,704
• Piapot Cupar Sask	727,406
• Pictou Landing Band Trenton NB	637,240
• Pikangikum Band Pikangikum Ont	740,401
• Pine Creek Band Camperville Man	631,282
• Poplar Hill Band Poplar Hill Ont	148,783
• Poplar River First Nation Negginan Man	809,903
• Poundmaker Cutknife Sask	877,658
• Prophet River Indian Band Fort Nelson BC	127,686
• Province of Manitoba Winnipeg Man	16,091,737
• Provincial Treasurer Edmonton Alta	10,278,018
• Quatsino Indian Band Coal Harbour BC	262,512
• Red Bank Band Red Bank NB	566,272
• Red Bluff Indian Band Quesnel BC	104,550
• Red Earth Carrot River Sask	809,538
• Red Pheasant Cando Sask	269,940
• Restigouche Band Council Restigouche Que	129,253
• River Desert Band Council Maniwaki Que	842,916
• Rolling River Band Erickson Man	210,470
• Roseau River Band Ginew Man	856,844
• Ross River Dena Council Ross River YT	285,000
• Rural Municipality of North Norfolk North Norfolk Man	111,124
• Sachigo Lake Band Sachigo Lake Ont	191,313
• Saddle Lake Band Saddle Lake Alta	2,207,233
• Saint Mary's Band Fredericton NB	1,399,231
• Sakimay Grenfell Sask	501,644
• Samson Band Hobbema Alta	507,075
• Sandy Bay Band Marius Man	1,871,102
• Sandy Lake Band Sandy Lake Ont	592,361
• Sarcee Band Calgary Alta	809,041
• Saulteau Indian Band Chetwynd BC	174,861
• Seabird Island Indian Band Agassiz BC	704,000
• Seine River Band Mine Centre Ont	103,250
• Selkirk Indian Band Pelly Crossing YT	228,000
• Seton Lake Indian Band Shalalth BC	292,868
• Shamattawa Band Shamattawa Man	841,668
• Shoal Lake Band Carrot River Sask	386,785
• Shoal Lake No 39 Band Kejick Ont	111,516
• Shoal River Band Pelican Rapids Man	597,930
• Shubenacadie Band Shubenacadie NS	1,915,718
• Siksika Band Gleichen Alta	3,082,100
• Sioux Valley Band Griswold Man	1,337,781
• Six Nations First Nation Oshweken Ont	158,628
• Six Nations of the Grand River Band Oshweken Ont	185,800
• Skeetchestn Indian Band Savona BC	128,800
• Sliammon Indian Band Powell River BC	802,500
• Soda Creek Indian Band Williams Lake BC	138,534
• Songhees Indian Band Victoria BC	404,520
• Spallumcheen Indian Band Enderby BC	634,200
• Spanish River Band Massey Ont	171,173
• Split Lake Cree First Nation Split Lake Man	1,825,037
• Squamish Indian Band North Vancouver BC	1,330,200
• Standing Buffalo Fort Qu'Appelle Sask	561,454
• Star Blanket Balcarres Sask	269,348
• Stellaquo Indian Band Fraser Lake BC	222,083
• Stone Indian Band Hanceville BC	373,517
• Stony Creek Indian Band Vanderhoof BC	755,065
• Sto Lo Tribal Council Sardis BC	808,805
• Sturgeon Lake Spruce Home Sask	1,060,577
• St Mary's Indian Band Cranbrook BC	287,217
• St Theresa Point Band St Theresa Point Man	2,837,573
• Sumas Indian Band Abbotsford BC	190,400
• Sunchild Band Rocky Mountain House Alta	280,933
• Swampy Cree Tribal Council Inc The Pas Man	106,006
• Swan Lake Band Swan Lake Man	326,750
• Sweet Grass Gallivan Sask	798,359
• Tahltan Indian Band Telegraph Creek BC	238,745
• Takla Lake Indian Band Fort St James BC	257,400
• Tallcree Band Ft Vermilion Alta	233,398
• Teslin Indian Band Teslin YT	104,264
• The Pas Band The Pas Man	1,771,322
• Thunderchild Gallivan Sask	1,163,621
• Timiskaming Band Council Notre-Dame du Nord Que	741,916
• Tl'azt'en Nations Indian Band Fort St James BC	843,284
• Tobique Band Perth Andover NB	2,003,520
• Tsartlip Indian Band Brentwood Bay BC	772,639
• Tsawataineuk Indian Band Campbell River BC	129,907
• Tsawout Indian Band Saanichton BC	760,839
• Ulkatcho Indian Band Anahim Lake BC	355,100
• Upper Nicola Indian Band Merritt BC	337,545
• Valley River Band Shortdale Man	443,262
• Wagmatcook Band Baddeck NS	1,045,811
• Wahpeton Prince Albert Sask	184,890
• Wapekeka Band Angling Lake Ont	100,872
• War Lake Band Ilford Man	134,918
• Wasagamack Band Wasagamack Man	1,540,239
• Waswanipi Band Council Waswanipi River Que	292,934
• Waterhen Band Skownan Man	722,369
• Waterhen Lake Waterhen Lake Sask	870,870

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Waywayseecappo Band Rossburn Man	1,352,890
• Westbank Indian Band Kelowna BC	587,300
• Whe-la-la-u Area-Council Alert Bay BC	306,193
• White Bear Carlyle Sask	1,327,108
• Whitefish Bay Band Pawitik Ont	125,813
• Whycocomagh Band Whycocomagh NS	1,315,743
• Wikwemikong Band Wikwemikong Ont	180,186
• Williams Lake Indian Band Williams Lake BC	170,750
• Woodstock Band Woodstock NB	294,711
• Wunnummin Lake Band Wunnummin Ont	200,883
• York Factory Band York Factory Man	250,859

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services $124,378,014

	$
• Afton Band Afton NS	199,495
• Alexander Band Goodfish Alta	160,500
• Anishinaabe Child & Family Services Inc Ashern Man	3,915,439
• Atikamekw Sipi Comite Coordination La Tuque Que	1,549,091
• Attikamek Montagnais Conseil Village des Hurons Que	1,928,541
• Awasis Agency of Northern Manitoba Thompson Man	8,717,943
• Big Cove Band Big Cove NB	774,710
• Blood Band Stand Off Alta	318,755
• Burnt Church Band Lagaceville NB	435,394
• C S S Abitibi Temiscamingue Amos Que	1,471,975
• C S S Gaspesie Iles de la Madeleine Gaspe Que	1,489,567
• C S S Laurentides Lanaudières Blainville Que	374,854
• C S S Outaouais Hull Que	210,886
• Cote Kamsack Sask	253,589
• Cross Lake Band Cross Lake Man	100,000
• Dakota Ojibway Child and Family Services Inc Brandon Man	3,382,177
• Dakota Oyate Lodge Inc Griswold Man	640,000
• Department of National Health Ottawa Ont	12,803,299
• Department of National Health Ottawa Ont	5,980,988
• Dept of National Health and Welfare Ottawa Ont	3,898,929
• Dept of Social Services Regina Sask	1,375,915
• Eel Ground Band Newcastle NB	587,532
• Eel River Band Dalhousie NB	196,830
• Eskasoni Band Eskasoni NS	518,499
• Geo M Guimond Care Centre Inc Pine Falls Man	1,069,808
• Government of British Columbia Victoria BC	376,206
• Government of Yukon Whitehorse YT	1,819,391
• Kamloops Indian Band Kamloops BC	103,000
• Kehewin Band Bonnyville Alta	270,561
• Kingsclear Band Fredericton NB	335,308
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	2,302,279
• Lytton Indian Band Lytton BC	110,280
• Micmac Family and Children Services Shubenacadie NS	1,386,325
• Millbrook Band Truro NS	140,339
• Minister of Finance Victoria BC	15,719,341
• Mohawk Council of Akwesasne Band Cornwall Ont	645,650
• Mohawk Council of Akwesasne Cornwall Ont	465,081
• Mohawk Council of Kahnawake Kahnawake Que	778,720
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,045,083
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	1,066,025
• Nation Huronne Wendat Conseil Village des Hurons Que	205,812
• Nishnawbe Aski Nation Toronto Ont	218,944
• North Coast District Council Prince Rupert BC	130,410
• Norway House Band Norway House Man	697,400
• Nuu Chah Nulth Tribal Council Port Alberni BC	1,977,407
• Ojibway Tribal Family Kenora Ont	201,500
• Ojibway Tribal Family Service Kenora Ont	615,700
• Ojibway Tribal Family Services Kenora Ont	1,865,120
• Onion Lake Lloydminster Sask	125,283
• Oromocto Band Oromocto NB	185,154
• Oxford House Band Oxford House Man	1,340,904
• Peguis Senior Centre Inc Hodgson Man	615,000
• Peigan Band Brocket Alta	138,611
• Pinecrest Kenora Ont	399,999
• Province of Manitoba Winnipeg Man	3,299,545
• Provincial Treasurer Edmonton Alta	8,943,426
• Rainycrest Fort Frances Ont	143,987
• Red Bank Band Red Bank NB	201,528
• River Desert Band Council Maniwaki Que	331,196
• Saddle Lake Band Saddle Lake Alta	297,764
• Sagkeeng Child and Family Services Inc Pine Falls Man	872,238
• Saint Mary's Band Fredericton NB	276,447
• Shubenacadie Band Shubenacadie NS	315,226
• Siksika Band Gleichen Alta	1,485,966
• Siksika Nation Band Gleichen Alta	121,800
• Southeast Child & Family Services Committee Inc Winnipeg Man	2,886,204
• Spallumcheen Indian Band Enderby BC	404,900
• The Pas Band The Pas Man	1,055,506
• Tobique Band Perth Andover NB	600,076
• Union of Ontario Indians North Bay Ont	104,408
• Wagmatcook Band Baddeck NS	165,925
• Weechi It Te Win Family Services Fort Frances Ont	221,790
• West Region Tribal Council Inc Dauphin Man	2,748,543
• Westbank Indian Band Kelowna BC	300,000
• Woodstock Band Woodstock NB	258,923
• Yellowhead Tribal Service Agency Stony Plain Alta	1,278,902

Contributions to Indian bands, Inuit settlements or organizations for community social services and rehabilitation $7,479,027

	$
• Department of National Health Ottawa Ont	2,607,259
• Department of National Health Ottawa Ont	826,836
• Dept of National Health and Ottawa Ont	643,227
• Federation of Sask Indians Saskatoon Sask	110,500

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing $375,078,314

	$
• 234125 80 Big Trout Lake Big Trout Lake Ont	192,200
• 400-106 Ontario Hydro Toronto Ont	400,000
• 400-192 Ontario Hydro Toronto Ont	400,000
• Abegweit Band Cornwall PEI	218,064
• Abenakis Wolinak Bande Becancour Que	286,700
• Abitibiwinni Bande Amos Que	340,200
• Acadia Band South Brookfield NS	553,676
• Adams Lake Indian Band Chase BC	252,000
• Afton Band Afton NS	108,373
• Ahtahkakoop Shell Lake Sask	168,000
• Akwesasne First Nation Cornwall Ont	200,000
• Alderville First Nation Roseneath Ont	197,600
• Alderville Indian Band Roseneath Ont	305,300
• Alexander Band Morinville Alta	710,620
• Alexandria Indian Band Quesnel BC	125,000
• Alexis Band Glenevis Alta	2,450,200
• Alexis Creek Indian Band Chilanko Forks BC	225,000
• Alkali Lake Indian Band Williams Lake BC	427,145
• Anaham Indian Band Alexis Creek BC	578,600
• Anderson Lake Indian Band d'Arcy BC	224,048
• Annapolis Valley Band Cambridge Station NS	191,257
• Ashcroft Indian Band Ashcroft BC	219,000
• Athabasca Chipewyan Band Ft Chipewyan Alta	211,547
• Attawapiskat Band Attawapiskat Ont	2,153,225
• Band Council of Rainy Lake I Fort Frances Ont	102,800
• Barren Lands Band Brochet Man	377,200
• Barriere Lake Band Council Rapid Lake Que	481,800
• Bear River Band Bear River NS	162,157
• Beardy's & Okemasis Band Duck Lake Sask	434,000
• Beardy's & Okemasis & Renos Duck Lake Sask	381,016
• Bearskin Lake Band Bearskin Lake Ont	392,161
• Beausoleil Indian Band Cedar Point Ont	451,833
• Beaver Lake Band Lac La Biche Alta	146,740
• Bella Coola Indian Band Bella Coola BC	851,554
• Berens River Band Berens River Man	672,827
• Betsiamites Bande Betsiamites Que	1,630,594
• Big C Band La Loche Sask	305,820

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Big C Housing La Loche Sask	131,740
• Big C Water/Sewer La Loche Sask	110,000
• Big Cove Band Big Cove NB	1,264,157
• Big Grassy Band Morson Ont	323,500
• Big River Debden Sask	437,008
• Big Trout Lake Band Big Trout Lake Ont	5,021,516
• Bigstone Cree Band Desmarais Alta	1,072,082
• Black Lake Black Lake Sask	597,857
• Blood Band Stand Off Alta	2,396,600
• Bloodvein Band Bloodvein Man	477,797
• Blueberry River Indian Band Buick Creek BC	221,800
• Bonaparte Indian Band Cache Creek BC	114,800
• Boothroyd Indian Band Boston Bar BC	221,000
• Boyer River Band High Level Alta	637,100
• Brokenhead Ojibway Nation Scanterbury Man	522,182
• Broman Lake Indian Band Burns Lake BC	135,045
• Buffalo Point First Nation Middlebro Man	128,330
• Buffalo River Buffalo River Sask	190,070
• Burnt Church Band Lagaceville NB	326,120
• Burnt Church Indian Band Lagaceville NB	321,000
• C S Littoral Sept Iles Que	200,000
• Campbell River Indian Band Campbell River BC	107,888
• Canim Lake Indian Band 100 Mile House BC	222,100
• Canoe Creek Indian Band Dog Creek BC	105,000
• Canoe Lake Band Canoe Narrows Sask	329,900
• Canoe Lake Canoe Narrows Sask	194,505
• Canoe Lake Fire Truck Canoe Narrows Sask	114,500
• Canoe Lake Subdivision Canoe Narrows Sask	295,569
• Cape Mudge Indian Band Quathiaski Cove BC	378,766
• Carcross/Tagish Indian Band Carcross YT	439,183
• Carrier-Sikani Tribal Council Prince George BC	102,795
• Carry the Kettle Sintaluta Sask	226,698
• Cat Lake Band Cat Lake Ont	325,098
• Champagne/Aishihik Indian Band Haines Junction YT	889,739
• Chapel Island Band St Peters NS	492,421
• Chapleau Cree First Nation Chapleau Ont	105,000
• Chawathil Indian Band Hope BC	278,476
• Chehalis Indian Band Agassiz BC	220,407
• Chemainus Indian Band Ladysmith BC	351,295
• Chemawawin First Nation Easterville Man	789,266
• Cheslatta Indian Band Burns Lake BC	170,473
• Chippewas of Georgina Island Band Sutton West Ont	107,525
• Chippewas of Georgina Island Sutton West Ont	182,175
• Chippewas of Kettle and Stoney Point Band Forest Ont	120,000
• Chippewas of Kettle Point & Stoney Point Band Forest Ont	113,200
• Chippewas of Kettle & Stoney Forest Ont	176,920
• Chippewas of Nawash Band Wiarton Ont	365,800
• Chippewas of Nawash Wiarton Ont	173,060
• Chippewas of Rama Band Rama Ont	1,620,380
• Chippewas of Rama First Nation Rama Ont	1,456,543
• Chippewas of Rama Rama Ont	208,925
• Chippewas of Sarnia Band Sarnia Ont	271,000
• Chippewas of Sarnia Sarnia Ont	215,300
• Chippewas of the Thames Band Muncey Ont	495,608
• Cold Lake First Nations Band Grand Centre Alta	396,414
• Coldwater Indian Band Merritt BC	275,300
• Comox Indian Band Courtenay BC	173,088
• Constance Lake Band Calstock Ont	348,200
• Cote Kamsack Sask	226,600
• Couchiching Band Fort Frances Ont	380,600
• Cowessess Broadview Sask	161,700
• Cowessess Fire Truck Broadview Sask	112,000
• Cowessess Teacherages Renos Broadview Sask	128,500
• Cowichan Indian Band Duncan BC	818,592
• Crane River Band Crane River Man	853,892
• Cree Band Ft Chipewyan Alta	111,721
• Cross Lake Band Cross Lake Man	1,145,945
• Cumberland House Band Cumberland House Sask	154,900
• Curve Lake First Nation Curve Lake Ont	350,310
• Dakota Ojibway Tribal Council Inc Brandon Man	468,792
• Dakota Plains Band Portage La Prairie Man	281,045
• Dakota Tipi Band Portage La Prairie Man	636,072
• Dauphin River Band Gypsumville Man	214,500
• Dawson Indian Band Dawson City YT	812,145
• Day Star Water System Punnichy Sask	279,000
• Dease River Indian Band Cassiar BC	713,720
• Deer Lake Band Deer Lake Ont	421,808
• Dene Tha Band Chateh Alta	2,341,475
• Dokis Band Monetville Ont	181,619
• Driftpile Band Driftpile Alta	333,900
• Ebb & Flow Band Ebb & Flow Man	2,306,701
• Edmundston Band St Basile NB	190,887
• Eel Ground Band Newcastle NB	387,380
• Eel River Band Dalhousie NB	532,918
• English River Band Patuanak Sask	262,200
• English River Patuanak Sask	166,200
• English River/Patuanak Lagoon Expansion Patuanak Sask	350,000
• Enoch Band Winterburn Alta	388,920
• Ermineskin Band Hobbema Alta	150,000
• Eskasoni Band Eskasoni NS	1,537,698
• Fairford Band Fairford Man	1,016,820
• First Nations of South Island Tribal Council Mill Bay BC	1,325,553
• Fisher River Band Koostatak Man	2,044,325
• Fishing Lake Punnichy Sask	129,031
• Flying Dust Band Meadow Lake Sask	123,900
• Fond du Lac Fond du Lac Sask	119,060
• Fond du Lac Water/Sewer Fond du Lac Sask	2,003,600
• Fond du Lac School Fond du Lac Sask	3,591,300
• Fort Albany Band Bank Acct Fort Albany Ont	100,141
• Fort Albany Band Fort Albany Ont	512,630
• Fort Alexander Band Fort Alexander Man	1,645,313
• Fort Churchill Band Tadoule Lake Man	822,226
• Fort Hope Band Pickle Lake Ont	2,740,000
• Fort McKay Band Ft McMurray Alta	264,344
• Fort McMurray Band Ft McMurray Alta	456,058
• Fort Severn Band Fort Severn Ont	4,179,198
• Fort Ware Indian Band Prince George BC	270,482
• Fort William Indian Band Thunder Bay Ont	124,500
• Fountain Indian Band Lillooet BC	204,144
• Fox Lake Band Gillam Man	672,652
• Frog Lake Band Heinsburg Alta	500,880
• Garden Hill Band Island Lake Man	1,678,566
• Garden River Band Bank Account Garden River Ont	478,635
• Garden River Band Garden River Ont	429,516
• Gitanmaax Indian Band Hazelton BC	194,000
• Gitlakdamix Indian Band New Aiyansh BC	534,347
• Gitsan-wet'Suwet'en Local Serv Society Hazelton BC	459,750
• Gitskan Carrier Tribal Council Hazelton BC	2,419,000
• Gitskan Carrier Tribal Council Hazelton BC	549,451
• Gitwangak Indian Band Kitwanga BC	167,100
• Gitwinksihlkw Indian Band Gitwinksihlkw BC	391,110
• Glen Vowell Indian Band Hazelton BC	204,950
• God's Lake Band God's Lake Narrows Man	796,693
• God's River Band God's River Man	684,400
• Golden Lake First Nation Golden Lake Ont	357,900
• Gordon Groundwater Study Punnichy Sask	380,000
• Gordon Punnichy Sask	321,083
• Gordon Summer & Winter Games Punnichy Sask	100,000
• Grand Rapids Band Grand Rapids Man	454,814
• Grassy Narrows Band Grassy Narrows Ont	674,900
• Gull Bay Band Gull Bay Ont	176,400
• Gull Bay Indian Band Gull Bay Ont	200,000
• Gwa-sala-nakwaxda'xw Indian Band Port Hardy BC	223,900
• Hagwilget Indian Band New Hazelton BC	846,200
• Halalt Indian Band Chemainus BC	110,911
• Hartley Bay Indian Band Hartley Bay BC	1,067,790
• Hatchet Lake Band Wollaston Sask	167,557
• Hatchet Lake Water/Sewer Wollaston Sask	1,004,538
• Hatchet Lake Wollaston Sask	150,033
• Heiltsuk Indian Band Waglisla BC	1,802,836
• Hiawatha First Nation Keene Ont	112,500
• Hiawatha First Nations Keene Ont	349,100

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Hollow Water First Nation Wanipigow Man	401,745
• Horse Lake Band Hythe Alta	100,000
• Indian Birch Band Birch River Man	176,844
• Ingenika Indian Band Prince George BC	877,500
• Iskut Indian Band Iskut BC	447,453
• Island Lake Loon Lake Sask	204,900
• Island Lake School Roof Repair Loon Lake Sask	145,249
• Island Lake Subdivision Loon Lake Sask	504,882
• Island Lake Tribal Council Inc Winnipeg Man	180,000
• Islington Band Whitedog Ont	313,900
• Jackhead Band Dallas Man	173,268
• James Smith Kinistino Sask	420,104
• James Smith School Addition Kinistino Sask	1,616,000
• Janvier Band Chard Alta	413,905
• John Smith Band Birch Hills Sask	580,646
• John Smith Fire Truck Birch Hills Sask	116,000
• John Smith Sewage System Birch Hills Sask	883,100
• John Smith Water System Birch Hills Sask	150,000
• Joseph Bighead Pierceland Sask	128,800
• Joseph Bighead School Phase II Pierceland Sask	450,000
• Joseph Bighead Water/Sewer Pierceland Sask	280,000
• Joseph Bighead School Addition Pierceland Sask	770,000
• Kahkewistahaw Broadview Sask	156,000
• Kamloops Indian Band Kamloops BC	889,300
• Kanesatake Band Council Oka Que	557,389
• Kasabonika Lake Band Kasabonika Lake Ont	444,865
• Kashechewan Band Kashechewan Ont	3,085,363
• Kashechewan First Nation Kashechewan Ont	113,782
• Kashechewan Indian Band Kashechewan Ont	114,700
• Katzie Indian Band Pitt Meadows BC	365,083
• Keeseekoose Kamsack Sask	167,000
• Keeseekoowenin Band Elphinstone Man	491,868
• Kehewin Band Bonnyville Alta	1,399,962
• Kincolith Indian Band Kincolith BC	385,950
• Kingfisher Lake Band Kingfisher Lake Ont	230,969
• Kingsclear Band Fredericton NB	693,841
• Kinistin Chaganess Sask	100,507
• Kispiox Indian Band Kispiox BC	344,600
• Kitamaat Indian Band Kitamaat BC	864,497
• Kitasoo Indian Band Klemtu BC	403,100
• Kitkatla Indian Band Kitkatla BC	640,080
• Kitsumkalum Indian Band Terrace BC	487,420
• Kitwancool Indian Band Kitwanga BC	321,500
• Klahoose Indian Band Cortez Island BC	302,162
• Kluane Tribal Council Burwash Landing YT	526,883
• Kluskus Indian Band Quesnel BC	633,046
• Kwakiutl Indian Band Port Hardy BC	305,252
• Kwanlin Dun Indian Band Whitehorse YT	2,749,783
• Kwicksutaineuk Ah-kwah-ah-mish Indian Band Simoon Sound BC	347,666
• Lac La Croix Band Fort Frances Ont	191,500
• Lac La Hache/Wollaston Lake School Prince Albert Sask	449,600
• Lac La Ronge Band Lac La Ronge Sask	818,377
• Lac La Ronge La Ronge Sask	1,243,304
• Lac La Ronge Mobile Classrooms Lac La Ronge Sask	150,000
• Lac La Ronge Sub Division Lac La Ronge Sask	293,700
• Lac Seul Band Lac Seul Ont	2,047,407
• Lac Simon Bande Lac Simon Que	450,800
• Lakahahmen Indian Band Deroche BC	290,145
• Lakalzap Indian Band Greenville BC	759,043
• Lake Babine Indian Band Burns Lake BC	412,413
• Lake Manitoba Band Vogar Man	621,409
• Lake St Martin Band Gypsumville Man	595,298
• Lansdowne House Band Pickle Lake Ont	2,554,800
• Lax Kw'alaams Indian Band Port Simpson BC	1,777,870
• Lennox Island Band Lennox Island NB	238,099
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,718,800
• Liard Indian Reserve #3 Watson Lake YT	615,220
• Lillooet Indian Band Lillooet BC	314,992
• Little Black Bear Water System Goodeve Sask	200,000
• Little Black River Band O'Hanly Man	430,904

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• Little Grand Rapids Band Little Grand Rapids Man	834,099
• Little Pine Paynton Sask	307,800
• Little Red River Band High Level Alta	1,863,440
• Little Salmon/Carmacks Indian Band Carmacks YT	307,343
• Little [illegible]katchewan Band Gypsumville Man	708,206
• Long Lake No 58 Band Long Lac Ont	137,000
• Long Plain Band Edwin Man	846,130
• Long Point Band Council Winneway River Que	242,075
• Louis Bull Band Hobbema Alta	150,000
• Lower Nicola Indian Band Merritt BC	152,100
• Lower Similkameen Indian Band Keremeos BC	105,400
• Lubicon Lake Band Peace River Alta	166,560
• Lytton Indian Band Lytton BC	476,700
• Makwa Sahgaiehcan Housing Infra & Renos Loon Lake Sask	211,520
• Manitoba Hydro Winnipeg Man	456,000
• Manouane Bande Manouane Que	1,587,133
• Martin Falls Band Nakina Ont	294,400
• Martin Falls Band Nakina Ont	447,000
• Masset Indian Band Masset BC	2,055,030
• Matachewan Band Matachewan Ont	106,076
• Mathias Colomb Band Pukatawagan Man	1,716,455
• Mattagami Band Bank Account Gogama Ont	177,441
• Membertou Band Sydney NS	750,768
• Metlakatla Indian Band Prince Rupert BC	290,320
• Micmacs of Gesgapegiaq Band Maria Que	1,023,300
• Millbrook Band Truro NS	1,194,077
• Mingan Bande Mingan Que	327,073
• Ministere de l'Education Quebec Que	4,072,600
• Mississauga Band Blind River Ont	235,719
• Mississauga of the New Credit Band Hagersville Ont	295,380
• Mistawasis Leask Sask	231,651
• Mohawk Council of Akwesasne Band Cornwall Ont	522,900
• Mohawk Council of Akwesasne Cornwall Ont	2,535,754
• Mohawk Council of Kahnawake Kahnawake Que	3,223,900
• Mohawk Council of Akwesasne Cornwall Ont	457,900
• Mohawks of the Bay of Quinte Band Deseronto Ont	411,000
• Mohawks of the Bay of Quinte Deseronto Ont	457,075
• Montagnais La Romaine Conseil La Romaine Que	755,760
• Montagnais Lac St Jean Conseil Pointe Bleue Que	1,075,435
• Montagnais Les Escoumins Conseil Les Escoumins Que	332,672
• Montagnais Natashquan Conseil Natashquan Que	5,070,760
• Montagnais Pakua Shipi Conseil St Augustin Que	248,256
• Montagnais Schefferville Conseil Schefferville Que	194,000
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	887,587
• Montana Band Hobbema Alta	150,000
• Moose Factory Band Bank Account Moose Factory Ont	103,800
• Moose Factory Band Moose Factory Ont	1,008,570
• Moose Factory First Nation Moose Factory Ont	650,200
• Moose Lake Band Moose Lake Man	792,241
• Moosomin Band Office Cochin Sask	110,000
• Moosomin Cochin Sask	163,600
• Moricetown Indian Band Moricetown BC	587,700
• Mosquito Band Office Cando Sask	110,000
• Mosquito Cando Sask	135,000
• Mount Currie Indian Band Mount Currie BC	857,168
• Muscowpetung Edenwold Sask	109,293
• Muscowpetung Road Edenwold Sask	340,000
• Muskeg Lake Band Leask Sask	371,287
• Muskeg Lake Subdivision Leask Sask	520,000
• Muskowekwan Lestock Sask	117,969
• Muskrat Dam Band Muskrat Dam Ont	185,875
• Muskrat Dam Lake Band Muskrat Dam Ont	193,181
• Musqueam Indian Band Vancouver BC	259,390
• Nadleh Whuten Indian Band Fort Fraser BC	134,751
• Naicatchewenin Band Devlin Ont	129,275
• Nanaimo Indian Band Nanaimo BC	267,200
• Nanoose Indian Band Lantzville BC	238,444
• Nation Huronne Wendat Conseil Village des Hurons Que	1,159,048
• Na-cho Ny'a'k-dun Mayo YT	1,434,252
• Necoslie Indian Band Fort St James BC	271,125

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Nee-tahi Buhn Band Burns Lake BC	120,000
• Nelson House Band Nelson House Man	1,072,088
• Nemaiah Valley Indian Band Nemaiah Valley BC	225,996
• New Post Band Cochrane Ont	196,486
• Nimpkish Indian Band Campbell River BC	739,491
• Nipissing Band Sturgeon Falls Ont	885,548
• North Caribou Lake Band Fort Frances Ont	776,212
• North Spirit Lake Band North Spirit Lake Ont	274,078
• North Thompson Indian Band Barriere BC	190,300
• Northern Flood Capital Reconstruction Auth Inc Winnipeg Man	6,451,070
• Northern Flood Committee Inc Winnipeg Man	24,086,175
• Northlands Band Lac Brochet Man	548,687
• Northwest Angle 33 Band Kenora Ont	143,200
• Northwest Angle 37 Band Kenora Ont	118,800
• Norway House Band Norway House Man	3,051,685
• Nuu Chah Nulth Tribal Council Port Alberni BC	2,792,900
• Oak Lake Band Pipestone Man	323,614
• Obedjiwan Bande Roberval Que	2,133,815
• Ochapowace Band Broadview Sask	197,200
• Odanak Bande Odanak Que	395,074
• Ojibways of Onegaming Band Nestor Falls Ont	346,900
• Okanese Road Balcarres Sask	184,200
• Oneida First Nation London Ont	153,840
• Oneidas of the Thames Band Southwold Ont	583,540
• Onion Lake Fire Truck Lloydminster Sask	113,500
• Onion Lake Lloydminster Sask	621,300
• Onion Lake School Lloydminster Sask	339,000
• Opetchesaht Indian Band Port Alberni BC	493,600
• Oromocto Band Oromocto NB	232,541
• Osnaburgh Band Osnaburgh Ont	1,069,493
• Oweekeno Indian Band Port Hardy CB	880,000
• Oxford House Band Oxford House Man	1,884,150
• O'Chiese Band Rocky Mountain House Alta	203,600
• Pabineau Band Bathurst NB	265,340
• Parry Island Band Parry Sound Ont	800,650
• Parry Island First Nation Parry Sound Ont	494,431
• Pasqua Fort Qu'Appelle Sask	165,121
• Paul Band Duffield Alta	262,700
• Pauquachin Indian Band Brentwood Bay BC	324,262
• Peepeekisis Balcarres Sask	221,664
• Peepeekisis Band Office/Firehall Balcarres Sask	190,000
• Peepeekisis Road Balcarres Sask	185,000
• Peepeekisis-Elem/High School Balcarres Sask	1,375,100
• Peguis Band Hodgson Man	3,867,158
• Peigan Band Brocket Alta	879,100
• Peigan Board of Education Brocket Alta	423,560
• Pelican Lake Leoville Sask	167,840
• Penelakut Indian Band Chemainus BC	536,949
• Penticton Indian Band Penticton BC	232,975
• Peter Ballantyne Band Pelican Narrows Sask	776,762
• Peter Ballantyne Pelican Narrows Sask	1,121,971
• Peter Ballantyne/Pelican Narrows School Pelican Narrows Sask	113,600
• Peters Indian Band Hope BC	123,938
• Piapot Cupar Sask	168,071
• Pic Heron Bay Band Heron Bay Ont	416,500
• Pic Mobert Indian Band Mobert Ont	400,000
• Pictou Landing Band Trenton NS	259,096
• Pikangikum Band Pikangikum Ont	805,756
• Pine Creek Band Camperville Man	750,404
• Police Amerindienne Conseil Pointe Bleue Que	650,129
• Poorman Quinton Sask	187,900
• Poorman Subdivision Quinton Sask	500,000
• Poplar Hill Band Poplar Hill Ont	240,179
• Poplar River First Nation Negginan Man	1,733,138
• Poundmaker Cutknife Sask	589,400
• Poundmaker Road Cutknife Sask	140,200
• Prophet River Indian Band Fort Nelson BC	842,800
• Province of Manitoba Winnipeg Man	709,931
• Rainy River Band Emo Ont	311,200
• Rat Portage Band Kenora Ont	250,200
• Rat Portage Indian Band Kenora Ont	130,000
• Red Bank Band Red Bank NB	366,918
• Red Bluff Indian Band Quesnel BC	101,805
• Red Earth Carrot River Sask	238,985
• Red Pheasant Cando Sask	175,600
• Red Pheasant Elementry/High School Cando Sask	1,569,600
• Red Pheasant Fire Truck Cando Sask	114,000
• Red Rock Band Nipigon Ont	376,300
• Red Sucker Lake Band Red Sucker Lake Man	447,366
• Restigouche Band Council Restigouche Que	273,700
• Restigouche Band Council Restigouche Que	649,926
• River Desert Band Council Maniwaki Que	500,018
• Rocky Bay Band MacDiarmid Ont	160,000
• Rolling River Band Erickson Man	480,500
• Roseau River Band Ginew Man	650,409
• Ross River Dena Council Ross River YT	834,661
• Saanich Indian School Board Brentwood Bay BC	876,300
• Sachigo Lake Band Sachigo Lake Ont	789,548
• Saddle Lake Band Saddle Lake Alta	1,173,845
• Saint Mary's Band Fredericton NB	862,340
• Sakimay Arena Grenfell Sask	100,000
• Sakimay Band Grenfell Sask	103,800
• Sakimay Water System Grenfell Sask	137,411
• Samson Band Hobbema Alta	228,790
• Sandy Bay Band Marius Man	1,627,651
• Sandy Lake Band Sandy Lake Ont	1,612,382
• Sarcee Band Calgary Alta	539,780
• Saugeen Band Savant Lake Ont	180,000
• Saugeen Nation Band Savant Lake Ont	310,114
• Saulteau Indian Band Chetwynd BC	148,249
• Saulteaux Band Cochin Sask	379,700
• Seabird Island Indian Band Agassiz BC	1,664,500
• Seine River Band Mine Centre Ont	227,700
• Selkirk Indian Band Pelly Crossing YT	778,764
• Serpent River Band Cutler Ont	740,100
• Seton Lake Indian Band Shalalth BC	535,988
• Shackan Indian Band Merritt BC	150,000
• Shamattawa Band Shamattawa Man	511,863
• Sheguiandah Band Bank Account Sheguiandah Ont	155,495
• Sheguiandah Band Sheguiandah Ont	326,500
• Sheguiandah 1 r No 24 Little Current Ont	194,300
• Shoal Lake Band Carrot River Sask	148,774
• Shoal Lake No 39 Band Kejick Ont	321,800
• Shoal Lake No 40 Band Kejick Ont	196,800
• Shoal River Band Pelican Rapids Man	696,514
• Shubenacadie Band Shubenacadie NS	474,975
• Shubenacadie Band Shubenacadie NS	534,266
• Shuswap Indian Band Invermere BC	130,048
• Siksika Nation Band Stand Off Alta	264,000
• Siksika Nation Band Stand Off Alta	3,185,600
• Sioux Valley Band Griswold Man	1,276,968
• Six Nations Council Oshweken Ont	812,200
• Six Nations First Nation Oshweken Ont	112,960
• Six Nations of the Grand River Band Oshweken Ont	2,388,265
• Six Nations Oshweken Ont	415,279
• Skeetchestn Indian Band Savona BC	198,509
• Skidegate Indian Band Queen Charlotte City BC	1,945,640
• Skookumchuck Indian Band Pemberton BC	113,044
• Sliammon Indian Band Powell River BC	274,298
• Soda Creek Indian Band Williams Lake BC	286,400
• Soowahlie Indian Band Veoder Crossing BC	3,029,869
• Southeast Resource Development Council Corp Winnipeg Man	541,334
• Spallumcheen Indian Band Enderby BC	193,850
• Spanish River Band Bank Account Massey Ont	176,048
• Spanish River Band Massey Ont	374,152
• Split Lake Cree First Nation Split Lake Man	849,404
• Spuzzum Indian Band Yale BC	288,875
• Squamish Indian Band North Vancouver BC	320,904
• Standing Buffalo Fort Qu'Appelle Sask	133,954

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Standing Buffalo Pow Wow Arbour Fort Qu'Appelle Sask	100,000
• Standing Buffalo Water System Fort Qu'Appelle Sask	295,100
• Stangecoming Band Fort Frances Ont	429,900
• Starblanket Band Office/Health Clinic Balcarres Sask	190,000
• Stellaquo Indian Band Fraser Lake BC	161,251
• Stone Indian Band Hanceville BC	277,880
• Stoney Band Morley Alta	112,742
• Stoney Tribal Administration Morley Alta	410,075
• Stony Creek Indian Band Vanderhoof BC	346,433
• Sturgeon Lake Band Morinville Alta	2,554,250
• Sturgeon Lake Road Spruce Home Sask	302,100
• Sturgeon Lake Spruce Home Sask	365,676
• St Mary's Indian Band Cranbrook BC	306,478
• St Theresa Point Band St Theresa Point Man	1,277,462
• Sucker Creek Band Little Current Ont	166,588
• Sumas Indian Band Abbotsford BC	275,269
• Summer Beaver Band Summer Beaver Ont	840,200
• Sunchild Band Rocky Mountain House Alta	225,020
• Swan Lake Band Swan Lake Man	277,530
• Sweet Grass Gallivan Sask	240,500
• Tahltan Indian Band Telegraph Creek BC	322,620
• Takla Lake Indian Band Fort St James BC	1,125,085
• Tallcree Band Ft Vermilion Alta	2,489,060
• Temagami Band Bank Account Bear Island Ont	106,650
• Temagami Band Bear Island Ont	182,950
• Teslin Indian Band Teslin YT	1,209,738
• The Pas Band The Pas Man	7,604,105
• Thunderchild Turtleford Sask	363,990
• Timiskaming Band Council Notre-Dame du Nord Que	1,173,700
• Tl'azt'en Nations Indian Band Fort St James BC	882,343
• Tobacco Plains Indian Band Grasmere BC	125,788
• Tobique Band Perth Andover NB	1,839,076
• Tsawataineuk Indian Band Campbell River BC	608,766
• Tsawout Indian Band Saanichton BC	140,000
• Tsawwassen Indian Band Delta BC	309,145
• Turnor Lake Band Peace Hills Sask	349,800
• Ulkatcho Indian Band Anahim Lake BC	399,121
• Upper Nicola Indian Band Merritt BC	1,608,400
• Valley River Band Shortdale Man	261,452
• Vuntut Gwitchin Indian Band Old Crow YT	128,370
• Wabauskang Band Kenora Ont	309,230
• Wabigoon Band Dinorwic Ont	360,400
• Wagmatcook Band Baddeck NS	435,263
• Wahgoshig Band Bank Account Matheson Ont	104,100
• Walpole Island Band Wallaceburg Ont	667,750
• Walpole Island Wallaceburg Ont	117,920
• Wapekeka Band Angling Lake Ont	2,024,245
• Wasagamack Band Wasagamack Man	534,227
• Washagamis Bay Band Keewatin Ont	173,900
• Waterhen Band Skownan Man	521,965
• Waterhen Lake Water Sewer Waterhen Lake Sask	175,000
• Waterhen Lake Waterhen Lake Sask	205,920
• Waywayseecappo Band Rossburn Man	374,338
• Webequie Band Pickle Lake Ont	677,915
• Weenusk Band Weenusk Ont	591,700
• West Bay Band West Bay Ont	1,801,733
• West Bay First Nation West Bay Ont	803,600
• Westbank Indian Band Kelowna BC	817,400
• Weymontachie Bande Sanmaur Que	1,457,660
• Whe-la-la-u Area-Council Alert Bay BC	100,452
• White Bear Carlyle Sask	336,900
• White Bear Community Water Carlyle Sask	130,000
• White Bear School Gym Carlyle Sask	415,300
• White Bear Water/Sewer Carlyle Sask	112,487
• Whitefish Bay Band Pawitik Ont	388,600
• Whitefish Lake Band Naughton Ont	108,400
• Whitefish Lake Band #128 Goodfish Alta	580,200
• Whitefish Lake Band #459 Atikameg Alta	438,701
• Whitefish River Band Birch Island Ont	210,213
• Whycocomagh Band Whycocomagh NS	336,139
• Whycocomagh Band Whycocomagh NS	145,565
• Wikwemikong Band Bank Account Wikwemikong Ont	172,768
• Wikwemikong Band Wikwemikong Ont	808,000
• William Charles Montreal Lake Sask	444,283
• Williams Lake Indian Band Williams Lake BC	820,500
• Witchekan Lake Band Office Spiritwood Sask	110,000
• Woodstock Band Woodstock NB	201,597
• Wunnummin Lake Band Wunnummin Ont	891,104
• Yellow Quill Rose Valley Sask	138,408
• York Factory Band York Factory Man	332,520

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:
Maintenance and operation $150,107,013

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• 234125 80 Big Trout Lake Big Trout Lake Ont	112,500
• 234125 80 Sandy Lake Band Sandy Lake Ont	172,100
• 400-231 Solicitor General Toronto Ont	1,668,297
• Bande Abitibiwinni Amos Que	200,464
• Ahtahkakoop Shell Lake Sask	285,861
• Alexander Band Morinville Alta	495,418
• Alexis Band Glenevis Alta	217,204
• Alkali Lake Indian Band Williams Lake BC	249,880
• Anaham Indian Band Alexis Creek BC	342,024
• Anspayax School Society Hazelton BC	142,610
• Attawapiskat Attawapiskat Ont	271,290
• Attawapiskat Band Attawapiskat Ont	562,112
• Barriere Lake Band Council Rapid Lake Que	120,892
• Battleford Treaty #6 Tribal Council North Battleford Sask	213,718
• Beardy's & Okemasis Duck Lake Sask	403,285
• Bearskin Lake Band Bearskin Lake Ont	253,900
• Beausoleil First Nation Cedar Point Ont	262,904
• Beausoleil Indian Band Cedar Point Ont	203,149
• Beaver Lake Band Lac La Biche Alta	400,978
• Bella Coola Indian Band Bella Coola BC	369,497
• Berens River Band Berens River Man	244,570
• Bande Betsiamites Betsiamites Que	762,256
• Big C Band La Loche Sask	246,200
• Big Cove Band Big Cove NB	658,928
• Big Grassy Band Morson Ont	109,320
• Big River Debden Sask	179,191
• Big Trout Lake Band Big Trout Lake Ont	555,968
• Bigstone Cree Band Desmarais Alta	448,146
• Birdtail Sioux Band Beulah Man	195,740
• Black Lake Black Lake Sask	576,942
• Blood Band Stand Off Alta	2,380,269
• Blood Tribe Education Board Stand Off Alta	137,021
• Bloodvein Band Bloodvein Man	124,967
• Blue Quills Native Education St Paul Alta	461,400
• Blueberry River Indian Band Buick Creek BC	123,193
• Boyer River Band High Level Alta	132,581
• Brokenhead Ojibway Nation Scanterbury Man	187,183
• Buffalo River Buffalo River Sask	682,800
• Burnt Church Band Lagaceville NB	225,870
• Burnt Church Lagaceville NB	177,800
• Canim Lake Indian Band 100 Mile House BC	213,200
• Canoe Lake Canoe Narrows Sask	231,700
• Canoe Lake Canoe Narrows Sask	239,900
• Carry The Kettle Sintaluta Sask	176,605
• Cat Lake Band Cat Lake Ont	355,070
• Champagne/Aishihik Indian Band Haines Junction YT	177,500
• Chapel Island Band St Peters NS	147,126
• Chehalis Indian Band Agassiz BC	133,299
• Chemainus Indian Band Ladysmith BC	126,491
• Chemawawin Education Authority Inc Easterville Man	205,000
• Chemawawin First Nation Easterville Man	126,924
• Chippewas of Georgina Island Band Sutton West Ont	156,938
• Chippewas of Kettle and Stoney Point Band Forest Ont	108,257
• Chippewas of Nawash Band Wiarton Ont	162,280
• Chippewas of Nawash Wiarton Ont	149,283
• Chippewas of Rama Band Rama Ont	130,203

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Chippewas of Sarnia Band Sarnia Ont	119,058
• Chippewas of the Thames Band Muncey Ont	145,159
• Chippewas of the Thames Muncey Ont	136,191
• City of Whitehorse Whitehorse YT	101,451
• Cold Lake First Nations Band Grand Centre Alta	476,511
• Cote Kamsack Sask	331,849
• Couchiching Band Fort Frances Ont	100,515
• Council of Cape Breton Chiefs Sydney NS	211,577
• Cowessess Broadview Sask	656,750
• Cowichan Indian Band Duncan BC	195,607
• Crane River Band Crane River Man	161,515
• Cree Band Ft Chipewyan Alta	125,772
• Cross Lake Band Cross Lake Man	1,223,801
• Curve Lake Band Curve Lake Ont	121,357
• Dakota Ojibway Tribal Council Inc Brandon Man	1,007,666
• Dakota Plains Band Portage La Prairie Man	105,082
• Dease River Indian Band Cassiar BC	117,300
• Deer Lake Band Deer Lake Ont	151,382
• Dene Tha Band Chateh Alta	334,470
• Eagle Lake Band Eagle River Ont	103,726
• Ebb & Flow Band Ebb & Flow Man	199,339
• Eel Ground Band Newcastle NB	213,012
• Eel River Band Dalhousie NB	115,716
• English River Patuanak Sask	476,800
• Enoch Band Winterburn Alta	323,660
• Ermineskin Band Hobbema Alta	214,720
• Eskasoni Band Eskasoni NS	837,095
• Fairford Band Fairford Man	319,220
• Fed of Sask Indians Saskatoon Sask	387,156
• Fisher River Band Koostatak Man	582,419
• Fishing Lake Wadena Sask	123,465
• Flying Dust Meadow Lake Sask	185,800
• Fond du Lac Fond du Lac Sask	485,148
• Fort Albany Band Fort Albany Ont	362,607
• Fort Albany Fort Albany Ont	329,256
• Fort Alexander Band Fort Alexander Man	547,725
• Fort Churchill Band Tadoule Lake Man	224,060
• Fort Hope Band Pickle Lake Ont	546,576
• Fort McMurray Band Ft McMurray Alta	149,071
• Fort Nelson Indian Band Fort Nelson BC	287,109
• Fort Severn Band Fort Severn Ont	267,950
• Fort Ware Indian Band Prince George BC	332,896
• Fort William Band Thunder Bay Ont	117,145
• Fountain Indian Band Lillooet BC	101,872
• Fox Lake Band Gillam Man	145,771
• Frog Lake Band Heinsburg Alta	498,267
• Garden Hill Band Island Lake Man	1,175,813
• Garden River Band Garden River Ont	141,226
• Gitanmaax Indian Band Hazelton BC	164,774
• Gitlakdamix Indian Band New Aiyansh BC	121,497
• God's Lake Band God's Lake Narrows Man	1,011,522
• God's River Band God's River Man	396,662
• Goodfish Lake Band Goodfish Alta	520,211
• Gordon Punnichy Sask	600,043
• Grand Rapids Band Grand Rapids Man	116,124
• Grassy Narrows Band Grassy Narrows Ont	316,517
• Gwa-sala-nakwaxda'xw Indian Band Port Hardy BC	149,529
• Hagwilget Indian Band New Hazelton BC	159,886
• Halfway River Indian Band Wonowon BC	115,785
• Hatchet Lake Wollaston Sask	194,006
• Heart Lake Band Lac La Biche Alta	173,560
• Heiltsuk Indian Band Waglisla BC	577,200
• Hiawatha First Nation Keene Ont	181,479
• High Level Tribal Council High Level Alta	164,810
• Hollow Water First Nation Wanipigow Man	186,299
• Hydro Quebec Montreal Que	1,868,006
• Ingenika Indian Band Prince George BC	101,790
• Interlake Reserves Tribal Council Inc Ashern Man	110,936
• Interlake Tribal Division for Schools Inc Ashern Man	265,243
• Iskut Indian Band Iskut BC	181,813
• Island Lake Loon Lake Sask	319,900
• Island Lake Tribal Council Inc Winnipeg Man	441,181

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• Islington Band Whitedog Ont	270,220
• Jackhead Band Dallas Man	302,657
• James Smith Kinistino Sask	528,653
• Janvier Band Chard Alta	130,800
• John Smith Birch Hills Sask	221,248
• Joseph Bighead Pierceland Sask	288,500
• Kamloops Indian Band Kamloops BC	165,129
• Kanesatake Band Council Oka Que	190,882
• Kasabonika Lake Band Kasabonika Lake Ont	386,203
• Kashechewan Band Kashechewan Ont	442,653
• Kashechewan First Nation Kashechewan Ont	147,638
• Kashechewan Kashechewan Ont	174,811
• Kawacatoose Band Quinton Sask	386,967
• Keeseekoose Kamsack Sask	362,573
• Keeseekoowenin Band Elphinstone Man	156,257
• Keewatin Tribal Council Inc Thompson Man	292,037
• Kehewin Band Bonnyville Alta	457,381
• Kingfisher Lake Band Kingfisher Lake Ont	231,186
• Kingsclear Band Fredericton NB	203,083
• Kitamaat Indian Band Kitamaat BC	130,172
• Kitasoo Indian Band Klemtu BC	274,579
• Kitwancool Indian Band Kitwanga BC	279,219
• Kluane Tribal Council Burwash Landing YT	123,925
• Kwanlin Dun Indian Band Whitehorse YT	168,300
• Lac La Croix Band Fort Frances Ont	265,170
• Lac La Ronge La Ronge Sask	1,197,895
• Lac Seul Band Lac Seul Ont	180,908
• Lac Simon Bande Lac Simon Que	150,990
• Lakalzap Indian Band Greenville BC	106,406
• Lake Babine Indian Band Burns Lake BC	194,714
• Lake Manitoba Band Vogar Man	475,182
• Lake St Martin Band Gypsumville Man	221,779
• Lansdowne House Band Pickle Lake Ont	177,820
• Lax kw'alaams Indian Band Port Simpson BC	390,020
• Lennox Island Band Lennox Island PEI	110,149
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	1,491,414
• Liard Indian Band Watson Lake YT	110,650
• Little Black River Band O Hanly Man	215,148
• Little Grand Rapids Band Little Grand Rapids Man	218,173
• Little Pine Paynton Sask	354,429
• Little Red River Band High Level Alta	2,163,759
• Little Salmon/Carmacks Indian Band Carmacks YT	115,550
• Little Saskatchewan Band Gypsumville Man	226,975
• Long Lake No 58 Band Long Lac Ont	103,740
• Long Plain Band Edwin Man	489,257
• Long Point Band Council Winneway River Que	248,685
• Louis Bull Band Hobbema Alta	140,531
• Lower Nicola Indian Band Merritt BC	104,656
• Lytton Indian Band Lytton BC	213,430
• Makwa Sahgaiehcan Loon Lake Sask	371,897
• Manouane Bande Manouane Que	392,124
• Martin Falls Band Nakina Ont	194,817
• Martin Falls Band Nakina Ont	143,613
• Mathias Colomb Band Pukatawagan Man	276,865
• Meadow Lake Dist Chief Mgmt Co Ltd Meadow Lake Sask	573,167
• Membertou Band Sydney NS	257,681
• Micmacs of Gesgapegiaq Band Maria Que	136,672
• Millbrook Band Truro NS	221,008
• Bande Mingan Mingan Que	363,300
• Miskooseepi Education Authority Inc Bloodvein Man	210,157
• Mississauga of the New Credit Band Hagersville Ont	163,500
• Mistawasis Leask Sask	218,461
• Mohawk Council of Akwesasne Band Cornwall Ont	487,793
• Mohawk Council of Akwesasne Cornwall Ont	595,959
• Mohawk Council of Kahnawake Kahnawake Que	2,125,602
• Mohawks of the Bay of Quinte Band Deseronto Ont	491,309
• Montagnais La Romaine Conseil La Romaine Que	213,366
• Montagnais Lac St Jean Conseil Pointe Bleue Que	760,007
• Montagnais Natashquan Conseil Natashquan Que	233,858
• Montagnais Schefferville Conseil Schefferville Que	292,289
• Montagnais Uashat Maliotenam Conseil Sept Iles Que	579,646
• Montreal Lake Band Montreal Lake Sask	669,598

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

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• Moose Factory Band Moose Factory Ont	126,917
• Moose Lake Band Moose Lake Man	132,207
• Moosomin Cochin Sask	333,498
• Moricetown Indian Band Moricetown BC	190,819
• Mosquito-Grizzly Bear's Head Cando Sask	144,137
• Mount Currie Indian Band Mount Currie BC	375,762
• Muscowpetung Edenwold Sask	145,703
• Muskeg Lake Leask Sask	136,631
• Muskowekwan Lestock Sask	121,019
• Muskrat Dam Band Muskrat Dam Ont	118,300
• Muskrat Dam Lake Band Muskrat Dam Ont	116,620
• Musqueam Indian Band Vancouver BC	301,186
• Nak Lake Band Pipestone Man	112,130
• Nanaimo Indian Band Nanaimo BC	195,303
• Nation Huronne Wendat Conseil Village des Hurons Que	357,433
• Necoslie Indian Band Fort St James BC	100,470
• Nelson House Band Nelson House Man	503,443
• Nelson House Education Authority Inc Nelson House Man	340,731
• Nemaiah Valley Indian Band Nemaiah Valley BC	171,966
• Nimpkish Indian Band Campbell River BC	135,175
• Nipissing Band Sturgeon Falls Ont	201,425
• North Caribou Lake Band Fort Frances Ont	325,551
• North Coast District Council Prince Rupert BC	1,031,230
• North Spirit Lake Band North Spirit Lake Ont	184,810
• North Thompson Indian Band Barriere BC	102,790
• Northlands Band Lac Brochet Man	461,340
• Norway House Band Norway House Man	775,766
• Nuu Chah Nulth Tribal Council Port Alberni BC	1,074,400
• Obedjiwan Bande Roberval Que	524,067
• Ochapowace Broadview Sask	214,691
• Ojibways of Onegaming Band Nestor Falls Ont	184,643
• Okanagan Indian Band Vernon BC	163,874
• On Reserve Housing Code Comp Toronto Ont	203,958
• One Arrow Batoche Sask	169,201
• Oneidas of the Thames Band Southwold Ont	357,971
• Onion Lake Lloydminster Sask	605,644
• Onion Lake Lloydminster Sask	430,524
• On Reserve Housing Code Comp Inspector Toronto Ont	384,821
• Opasquiak Educational Authority Inc The Pas Man	251,335
• Osnaburgh Band Osnaburgh Ont	119,000
• Oweekeno Indian Band Port Hardy BC	123,363
• Oxford House Band Oxford House Man	857,885
• O'Chiese Band Rocky Mountain House Alta	196,168
• Parry Island Band Parry Sound Ont	105,198
• Parry Island Parry Sound Ont	107,940
• Pasqua Fort Qu'Appelle Sask	184,551
• Paul Band Duffield Alta	237,978
• Peepeekisis Balcarres Sask	216,353
• Pegis Band Hodgson Man	1,165,995
• Peigan Band Brocket Alta	847,352
• Peigan Board of Education Brocket Alta	154,670
• Pelican Lake Leoville Sask	115,937
• Penelakut Indian Band Chemainus BC	146,156
• Penticton Indian Band Penticton BC	126,799
• Peter Ballantyne Pelican Narrows Sask	854,118
• Piapot Cupar Sask	370,767
• Pic Heron Bay Band Heron Bay Ont	139,010
• Pic Mobert Indian Band Mobert Ont	114,080
• Pikangikum Band Pikangikum Ont	834,277
• Pine Creek Band Camperville Man	299,934
• Police Amerindienne Conseil Pointe Bleue Que	3,774,726
• Police Amerindienne Conseil Pointe Bleue Que	1,555,012
• Poplar Hill Band Poplar Hill Ont	138,160
• Poplar River First Nation Negginan Man	207,121
• Poundmaker Cutknife Sask	296,959
• Prince Albert District Chiefs Prince Albert Sask	1,225,324
• Prince Albert Districts Chiefs Prince Albert Sask	111,500
• Prophet River Indian Band Fort Nelson BC	111,670
• Province of Manitoba Winnipeg Man	881,994
• Provincial Treasurer Edmonton Alta	304,673
• Pukatawagan Indian Education Authority Inc Pukatawagan Man	383,800
• Rainy River Band Emo Ont	139,090
• Red Bank Band Red Bank NB	188,623
• Red Earth Carrot River Sask	447,335
• Red Pheasant Cando Sask	170,365
• Red Sucker Lake Band Red Sucker Lake Man	463,351
• Restigouche Band Council Restigouche Que	130,151
• River Desert Band Council Maniwaki Que	518,405
• Rolling River Band Erickson Man	248,500
• Roseau River Band Ginew Man	466,381
• Sachigo Lake Band Sachigo Lake Ont	377,240
• Saddle Lake Band Saddle Lake Alta	869,824
• Sagkeeng Education Foundation Inc Pine Falls Man	815,925
• Saint Mary's Band Fredericton NB	360,086
• Sakimay Grenfell Sask	141,838
• Samson Band Hobbema Alta	394,390
• Sandy Bay Band Marius Man	390,068
• Sandy Bay Education Foundation Inc Marius Man	574,246
• Sandy Lake Band Sandy Lake Ont	796,535
• Sarcee Band Calgary Alta	482,733
• Sask Indian Community College Saskatoon Sask	160,000
• Saskatoon District Chiefs Saskatoon Sask	640,487
• Saugeen Band Savant Lake Ont	152,259
• Saulteaux Cochin Sask	231,014
• Seabird Island Indian Band Agassiz BC	243,425
• Seine River Band Mine Centre Ont	104,250
• Seton Lake Indian Band Shalalth BC	105,897
• Shamattawa Band Education Authority Inc Shamattawa Man	522,888
• Shamattawa Band Shamattawa Man	268,329
• Shibogama Tribal Council Kasabonika Lake Ont	253,945
• Shoal Lake Band Of The Cree Nation Carrot River Sask	210,200
• Shoal Lake No 40 Band Kejick Ont	107,612
• Shoal River Band Pelican Rapids Man	167,415
• Shubenacadie Band Shubenacadie NS	176,302
• Siksika Nation Stand Off Alta	1,228,619
• Sioux Valley Band Griswold Man	242,848
• Sioux Valley Educational Authority Inc Griswold Man	217,185
• Six Nations First Nation Oshweken Ont	135,000
• Six Nations of the Grand River Band Oshweken Ont	1,062,419
• Six Nations Oshweken Ont	400,188
• Skeetchestn Indian Band Savona BC	100,109
• Sliammon Indian Band Powell River BC	225,384
• Southeast Resource Development Council Corp Winnipeg Man	280,488
• Southeast Tribal Division School Inc Winnipeg Man	565,221
• Spanish River Band Massey Ont	225,500
• Split Lake Cree First Nation Split Lake Man	514,347
• Squamish Indian Band North Vancouver BC	102,947
• Standing Buffalo Fort Qu'Appelle Sask	224,914
• Star Blanket Balcarres Sask	812,338
• Stellaquo Indian Band Fraser Lake BC	118,387
• Stone Indian Band Hanceville BC	130,085
• Stoney Band Morley Alta	380,098
• Stoney Tribal Administration Morley Alta	875,703
• Stony Creek Indian Band Vanderhoof BC	161,798
• Sturgeon Lake Spruce Home Sask	424,740
• St Theresa Point Band St Theresa Point Man	1,005,238
• Sucker Creek Band Little Current Ont	104,894
• Summer Beaver Band Summer Beaver Ont	204,000
• Sunchild Band Rocky Mountain House Alta	365,080
• Swampy Cree Tribal Council Inc The Pas Man	103,906
• Swan Lake Band Swan Lake Man	253,984
• Sweet Grass Gallivan Sask	321,831
• Takla Lake Indian Band Fort St James BC	249,665
• Tallcree Band Ft Vermilion Alta	500,196
• The Narrows Education Authority Inc Ashern Man	172,585
• The North Shore Tribal Council Blind River Ont	194,011
• The Pas Band The Pas Man	449,342
• Thunderchild Turtleford Sask	390,115
• Timiskaming Band Council Notre Dame du Nord Que	180,014
• Tl'azt'en Nations Indian Band Fort St James BC	446,844
• Tobique Band Perth Andover NB	381,931
• Touchwood-File Hills Dis Chiefs Council Fort Qu'Appelle	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
Sask	497,218
• Touchwood-File Hills Dis Chiefs Fort Qu'Appelle Sask	104,500
• Treasurer of Ontario Toronto Ont	3,337,283
• Tsawataineuk Indian Band Campbell River BC	137,316
• Ulkatcho Indian Band Anahim Lake BC	143,071
• Upper Nicola Indian Band Merritt BC	120,321
• Valley River Band Shortdale Man	187,479
• Ville de Schefferville Schefferville Que	126,798
• Vuntut Gwitchin Indian Band Old Crow YT	160,600
• Wagmatcook Band Baddeck NS	201,037
• Wahpeton Prince Albert Sask	101,647
• Walpole Island Band Wallaceburg Ont	253,565
• Walpole Island First Nation Wallaceburg Ont	156,881
• Walpole Island Wallaceburg Ont	308,880
• Wapekeka Band Angling Lake Ont	165,084
• Wasagamack Band Wasagamack Man	840,132
• Waterhen Band Skownan Man	158,182
• Waterhen Lake Waterhen Lake Sask	225,400
• Waterhen Lake Waterhen Lake Sask	189,100
• Waywayseecappo Band Rossburn Man	359,500
• Waywayseecappo Education Authority Inc Rossburn Man	292,694
• Webequie Band Pickle Lake Ont	213,020
• Weenusk Band Weenusk Ont	177,556
• Weenusk Weenusk Ont	237,124
• Wemindji Band Council Wemindji Que	152,783
• West Bay Band Bank Account West Bay Ont	102,200
• West Bay Band West Bay Ont	292,116
• Weymontachie Bande Sanmaur Que	421,203
• White Bear Carlyle Sask	514,755
• Whitefish Bay Band Pawitik Ont	345,208
• Whycocomagh Band Whycocomagh NS	206,005
• Wikwemikong Band Bank Accoun Wikwemikong Ont	381,547
• Wikwemikong Band Wikwemikong Ont	507,612
• Windigo Tribal Council Sioux Lookout Ont	153,175
• Wunnummin Lake Band Wunnummin Ont	442,124
• Yellow Quill Saskatoon Sask	227,133
• Yellowhead Tribal Council Stony Plain Alta	166,334
• York Factory Band York Factory Man	208,326
• Yorkton District Chiefs Yorkton Sask	309,743

Contributions to Indian bands and Inuit settlement for local development planning $12,948,453

• Abegweit Band Cornwall PEI	158,294
• Alexander Band Morinville Alta	361,073
• Assembly of First Nations Ottawa Ont	278,000
• Big Island Band Morson Ont	102,589
• Boothroyd Indian Band Boston Bar BC	115,600
• Canim Lake Indian Band 100 Mile House BC	226,300
• Chapel Island Band St Peters NS	189,779
• Eskasoni Band Eskasoni NS	865,272
• Heiltsuk Indian Band Waglisla BC	773,400
• Kingfisher Lake Band Kingfisher Lake Ont	240,119
• Lax Kw'alaams Indian Band Port Simpson BC	351,100
• Lennox Island Band Lennox Island PEI	183,839
• Mcleod Lake Indian Band McLeod Lake BC	137,200
• Native Council of Canada Ottawa Ont	131,000
• Native Women's Association Ottawa Ont	101,000
• Necoslie Indian Band Fort St James BC	242,100
• Nipissing Band Sturgeon Falls Ont	312,295
• Norway House Band Norway House Man	641,848
• Nuu Chah Nulth Tribal Council Port Alberni BC	2,851,000
• Siksika Nation Band Gleichen Alta	694,027
• Swampy Cree Tribal Council Inc The Pas Man	132,495
• Swan Lake Band Swan Lake Man	207,976
• West Bay Band West Bay Ont	277,300
• Westbank Indian Band Kelowna BC	159,900
• Yellowhead Tribal Council Stony Plain Alta	830,279

Contributions to Indian bands and associations for policy development and consultation $12,853,702

	$
• Assembly of First Nations Ottawa Ont	3,158,827
• Assembly of Manitoba Chiefs Secretariat Inc Winnipeg Man	337,884
• Assembly of Manitoba Chiefs Winnipeg Man	135,000
• Association of Iroquois & Allied Nations London Ont	159,196
• Attikamek Montagnais Conseil Village des Hurons Que	133,100
• Carrier-Sekani Tribal Council Prince George BC	124,156
• Champagne/Aishihik Indian Band Haines Junction YT	195,075
• Chiefs of Ontario Toronto Ont	840,500
• Dakota Tipi Band Portage La Prairie Man	134,707
• Fed of Sask Indians Saskatoon Sask	485,000
• Federation of Saskatchewan Indians Saskatoon Sask	268,839
• Grand Council Treaty No 3 Fort Frances Ont	178,461
• Indian Association for Alberta Edmonton Alta	810,000
• Indian Commission of Ontario Toronto Ont	318,916
• Indian Training & Research Institute of Tech Vancouver BC	236,500
• Keewatin Tribal Council Inc Thompson Man	397,801
• Kingfisher Lake Band Kingfisher Lake Ont	240,119
• Lax Kw'alaams Indian Band Port Simpson BC	354,223
• Mcleod Lake Indian Band McLeod Lake BC	140,439
• Native Council of Canada Ottawa Ont	242,928
• Nipissing Band Sturgeon Falls Ont	292,295
• Nishnawbe Aski Nation Toronto Ont	285,900
• Norway House Band Norway House Man	643,848
• Nuu Chah Nulth Tribal Council Port Alberni BC	290,896
• River Desert Band Council Maniwaki Que	384,491
• Sask Ind Women's Assoc Regina Sask	180,000
• Secretariat Premieres Nations Quebec Village des Hurons Que	185,000
• Siksika Nation Band Stand Off Alta	701,027
• Stoney Band Morley Alta	106,000
• Union of Ontario Indians North Bay Ont	382,200

Contributions to Indian bands, Inuit settlements and their organizations for employee pension benefit plans $10,661,293

• Big Cove Band Big Cove NB	309,580
• Big Island Band Morson Ont	102,589
• Cross Lake Band Cross Lake Man	267,736
• John Smith Birch Hills Sask	265,665
• Kingfisher Lake Band Kingfisher Lake Ont	240,119
• Lac La Ronge La Ronge Sask	152,900
• Little Red River Band High Level Alta	142,364
• Makwa Sahgaiehcan Loon Lake Sask	283,470
• Mohawk Council of Akwesasne Cornwall Ont	290,800
• Mohawk Council of Kahnawake Kahnawake Que	270,000
• Muskeg Lake Leask Sask	252,980
• Nelson House Education Authority Inc Nelson House Man	100,413
• Nipissing Band Sturgeon Falls Ont	292,295
• Norway House Band Norway House Man	679,900
• Ochapowace Broadview Sask	243,774
• Onion Lake Lloydminster Sask	280,500
• Peguis Band Hodgson Man	168,109
• Peigan Board of Education Brocket Alta	139,144
• Peter Ballantyne Pelican Narrows Sask	155,200
• Police Amerindienne Conseil Pointe Bleue Que	312,733
• Prince Albert District Chiefs Prince Albert Sask	283,000
• Saddle Lake Band Saddle Lake Alta	180,600
• Sakimay Grenfell Sask	211,910
• Sandy Bay Education Foundation Inc Marius Man	212,500
• Saskatoon District Chiefs Saskatoon Sask	279,917
• Saulteaux Cochin Sask	296,935
• Shamattawa Band Shamattawa Man	218,448
• Shoal Lake Band Of The Cree Nation Carrot River Sask	192,849
• Southeast Resource Development Council Corp Winnipeg Man	227,255
• Star Blanket Balcarres Sask	336,809
• Star Blanket Balcarres Sask	168,913
• Stoney Band Morley Alta	309,433
• Swampy Cree Tribal Council Inc The Pas Man	116,305
• West Bay Band West Bay Ont	277,300
• White Bear Carlyle Sask	109,300

Contributions to Indian bands for programs on Indian management and social paraprofessional training $5,890,043

• Barren Lands Band Brochet Man	113,583
• Big Island Band Morson Ont	102,589
• Canadian Executive Services Organization-Ceso Toronto Ont	1,685,000

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

	$
• Confederacy of Mainland Micmacs Truro NS	571,045
• Drane River Band Crane River Man	170,190
• Dakota Tipi Band Portage La Prairie Man	132,707
• Dawson Indian Band Dawson City YT	119,839
• First Nations Resource Council Hobbema Alta	102,000
• Keewatin Tribal Council Inc Thompson Man	375,801
• Kingfisher Lake Band Kingfisher Lake Ont	240,119
• Nipissing Band Sturgeon Falls Ont	297,295
• Shamattawa Band Shamattawa Man	201,861
• Swampy Cree Tribal Council Inc The Pas Man	104,000
• Touchwood-File Hills Dist Chiefs Council Fort Qu'Appelle Sask	138,640
• West Bay Band West Bay Ont	277,300
• Yellowhead Tribal Council Stony Plain Alta	827,879

Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador $7,844,633

	$
• Newfoundland Exchequer Account St John's Nfld	7,844,633

Contribution to tribal councils for administrative service costs and management support services $33,631,904

	$
• 234125 80 Shibogama Triba Kasabonika Lake Ont	112,098
• Algonquins Ouest Quebec Conseil Val d'Or Que	349,725
• Allied Tsimshian Tribes Assoc Port Simpson BC	162,996
• Association of United Tahltans Port Simpson BC	229,000
• Atikamekw Sipi Comité Coordination La Tuque Que	424,792
• Attikamek Montagnais Conseil Village des Hurons Que	565,670
• Barren Lands Band Brochet Man	111,583
• Battleford Treaty #6 Tribal Council North Battleford Sask	400,266
• Big Island Band Morson Ont	102,589
• Bimose Tribal Council Inc Kenora Ont	237,892
• Bimose Tribal Council Kenora Ont	230,596
• Cape Breton Council of Chiefs Sydney NS	162,000
• Caribou Tribal Council Williams Lake BC	384,676
• Carrier-Sekani Tribal Council Prince George BC	792,819
• Chilcotin Ulkatcho Kluskus Nation Williams Lake BC	305,261
• Chilliwack Area District Co Sardis BC	218,569
• Dakota Ojibway Tribal Council Inc Brandon Man	700,230
• First Nations of South Island Tribal Council Mill Bay BC	456,096
• Fox Lake Band Gillam Man	216,944
• Gitsan-wet'suwet'en Local Serv Society Hazelton BC	261,500
• Gitskan-Carrier Tribal Council Hazelton BC	342,600
• High Level Tribal Council High Level Alta	404,044
• Independent First Nation Sioux Lookout Ont	162,355
• Interlake Reserves Tribal Council Inc Ashern Man	551,630
• Island Lake Tribal Council Inc Winnipeg Man	500,446
• Keewatin Tribal Council Inc Thompson Man	1,035,023
• Kingfisher Lake Band Kingfisher Lake Ont	240,119
• Kootenay Area Council Cranbrook BC	316,922
• Kwawkewlith District Council Port Hardy BC	528,447
• Lac Seul Band Lac Seul Ont	167,000
• Lesser Slave Lake Indian Regional Council Slave Lake Alta	875,620
• Lillooet Dist Indian Council Vancouver BC	105,666
• Lillooet Tribal Council Lillooet BC	392,780
• Matawa First Nations Managem Thunder Bay Ont	143,146
• Matawa First Nations Management Thunder Bay Ont	147,500
• Matawas First Nations Management Thunder Bay Ont	295,000
• Meadow Lake Dist Chief Mgmt Co Ltd Meadow Lake Sask	1,172,300
• Mid Island Tribal Council Westholme BC	135,626
• Mohawk Council of Kahnawake Kahnawake Que	147,600
• Mohawk Council of Akwesasne Cornwall Ont	141,732
• Montagnais Les Escoumins Conseil Les Escoumins Que	124,450
• Musgamagw Tsawataineuk Tribal Council Alert Bay BC	403,579
• Mushkegowuk Council Moose Factory Ont	313,867
• Muskegog Cree Council Moose Factory Ont	202,244
• Nicola Valley Ind Admin Merritt BC	319,614
• Nipissing Band Sturgeon Falls Ont	292,295
• Nishga Tribal Council New Aiyansh BC	163,634
• Nlaka'pamux Nation Tribal Council Lytton BC	382,000
• North Coast District Council Prince Rupert BC	627,340
• North Shore District Tribal Council Newcastle NB	444,794
• North Shore Tribal Council Blind River Ont	184,912
• Ojibway 1850 Treaty Council Thunder Bay Ont	242,850
• Okanagan Tribal Council Kelowna BC	314,488
• Oweekeno-Kitasoo-Nuxalk Tribal Council Bella Coola BC	164,668
• Prince Albert District Chiefs Prince Albert Sask	1,041,295
• Pwi Di Goo Zing Ne Yaa Zhing Fort Frances Ont	563,739
• Regroupement Mamit Innuat Inc Mingan Que	314,204
• River Desert Band Council Maniwaki Que	379,491
• Saint John River Valley Tribal Council Saint John NB	129,254
• Saskatoon District Chiefs Saskatoon Sask	380,498
• Shamattawa Band Shamattawa Man	198,861
• Shibogama Tribal Council Kasabonika Lake Ont	440,409
• Shuswap Nation Tribal Council Kamloops BC	443,693
• Six Nations Oshweken Ont	105,086
• Southeast Resource Development Council Corp Winnipeg Man	787,821
• Sto Lo Tribal Council Sardis BC	403,070
• Sto Lo Nation Society Sardis BC	230,300
• Swampy Cree Tribal Council Inc The Pas Man	643,758
• The Alliance Tribal Council Vancouver BC	385,125
• The North Shore Tribal Council Blind River Ont	209,891
• Touchwood-File Hills Dist Chiefs Council Fort Qu'Appelle Sask	615,666
• Treaty 7 Tribal Council Edmonton Alta	673,440
• Treaty 8 Tribal Association Fort St John BC	460,448
• Tribal Chiefs Ventures St Paul Alta	261,969
• Union Nova Scotia Indians Sydney NS	163,177
• United Chiefs & Councils of Manitoulin West Bay Ont	182,498
• United Chiefs & Councils of West Bay Ont	116,016
• West Bay Band West Bay Ont	277,300
• West Region Tribal Council Inc Dauphin Man	542,864
• Windigo Tribal Council Sioux Lookout Ont	485,329
• Yellowhead Tribal Council Stony Plain Alta	820,879
• Yorkton District Chiefs Yorkton Sask	248,054

NORTHERN AFFAIRS PROGRAM $41,494,165

Grants to individuals or organizations for the advancement of Indian and Inuit culture $45,000

Grants to Canadian universities and institutes for northern scientific reserach training $748,000

Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of canadian universities $110,000

• Association of Canadian Universities Ottawa Ont	110,000

Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science $5,000

Payment to the Council for Yukon Indians of an interim payment on compensation for the settlement of its comprehensive claim $1,000,000

• Council for Yukon Indians Whitehorse NWT	1,000,000

Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory $15,000

Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues $100,000

• Canadian Arctic Resources Committee Ottawa Ont	100,000

Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purpose of educating and assisting all persons interested in searching for mineral deposits $40,000

Grant to the Territories Accident Prevention Association $5,000

Grant to the Yukon Prospector's Association $2,000

Grant to the Klondike Placer Mining Association $10,000

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

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Contributions to the government of the Northwest Territories for hospital care of Indians and Inuit $15,700,000	
• Government of NWT—Hospital care Yellowkniffe NWT	15,700,000
Contributions to the government of Yukon Territory for hospital care of Indians $1,569,097	
• Government of Yukon—Hospital care Whitehorse YT	1,569,097
Contributions to the government of the Northwest Territories for medicare of Indians and Inuit $4,750,000	
• Government of NWT—Medical care Yellowknife NWT	4,750,000
Contributions to the government of Yukon Territory for medicare of Indians $775,551	
Contributions to the government of Yukon Territory for low income rental-purchase housing $297,000	
• Government of Yukon—Low Income Rentals Whitehorse YT	297,000
Contributions to northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development $169,000	
Contributions to Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program $454,000	
• Inuit Cultural Institute Eskimo Point NWT	400,000
Contributions to Inuit cultural organizations to promote the development of Inuit culture and language $300,000	
• Inuit Cultural Institute Eskimo Point NWT	195,000
Contribution to the Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art $39,000	
Contributions for Inuit counselling in the South $80,000	
Contributions for the Constitutional Alliance of the Northwest Territories to develop a concensus on a division of the Northwest Territories $72,000	
Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement $4,165,744	
• Joint Secretariat Inuvik NWT	452,760
Contributions to the Canadian Regional Office of the Inuit Circumpolar Conference $100,000	
• Inuit Circumpolar Conference Ottawa Ont	100,000
Advance payment on one-time implementation costs to determine eligibility and conduct enrolment of beneficiaries of the Council for Yukon Indians Land claims $500,000	
• Council for Yukon Indians (Yukon enrollement Comm) Whitehorse YT	500,000
Contribution to Inuit Tapirisat of Canada for the production and distribution of Inuktitut Magazine $189,000	
• Inuit Tapirisat of Canada Ottawa Ont	189,000
Contribution to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the NWT, Northern Quebec and Labrador in the development of their professional skills and marketing of their art $470,000	
Contribution to Yukon Territory in relation to the Canada/Yukon Economic Development Agreement $947,663	
Contributions to the government of the Northwest Territories in relation to the Canada/Northwest Territories Economic Development Subsidiary Agreements $3,542,676	
• Government of NWT Yellowknife NWT	3,542,676
Contribution to the Community Advisory Committees $66,600	
Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people $37,000	
Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit $1,429,888	
• Arctic Co-operatives Ltd Winnipeg Man	1,185,000
Contribution for the Canadian Interagency Forest Fire Centre $9,709	
Contribution to encourage and support the direct participation of the territorial governments and northern native organizations in the northern land use planning program $2,518,280	
• Council for Yukon Indians Whitehorse YT	174,500
• Dene Nation Yellowknife NWT	187,500
• Government of YT Whitehorse YT	284,316
• Govrnment of NWT Yellowknife NWT	330,000
• Inuvialuit Regional Corporation Inuvik NWT	474,024
• Mackenzie Delta Tribal Council Inuvik NWT	241,946
• Metis Association of NWT Yellowknife NWT	176,500
• Tungavik Federation of Nunavut Ottawa Ont	365,000
Contribution to the Porcupine Caribou Management Board $12,500	
Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry $499,098	
• Aboriginal Trappers federation of Canada Cornwall Ont	184,098
• Indigineous Survival International Ottawa Ont	235,000
Contributions to native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals $167,500	
• FEARO Ottawa Ont	127,500
Contribution to the Interjurisdictional Caribou Management Board $15,000	
Contributions to the territorial governments, Indian bands and private employers for the payment of allowances to northern native persons to whom on-the-job training is provided $537,859	

TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM $921,073,869

	$
Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the government of the Yukon Territory, the payments to the government of Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the government of Yukon Territory prior to the signing of the agreement for the current fiscal year $195,384,829	
• Government of Yukon Whitehorse YT	195,384,829
Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the government of the Northwest Territories, the payments to the government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $725,689,040	
• Government of NWT Yellowknife NWT	725,689,040

INDUSTRY, SCIENCE AND TECHNOLOGY $1,431,305,305

Department $913,865,856

INDUSTRY AND TECHNOLOGY PROGRAM $650,210,686

Grants to non-profit organizations to promote economic cooperation and development $300,000

	$
• The Niagara Institute Niagara on the Lake Ont	300,000

Grants to the Working Venture Fund $2,000,000

	$
• Working Ventures Inc Toronto Ont	2,000,000

Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology $8,910,680

	$
• ACDS Systemes Graphiques Inc Hull Que	183,367
• Bendix Avelex Inc St-Laurent Que	256,282
• CAE Electronics Ltd St-Laurent Que	101,681
• CML Technologies Inc Hull Que	249,508
• Hydro Quebec Montreal Que	754,780
• IAF Biochem International Inc Montreal Que	216,791
• L'Institut National Optique Ste-Foy Que	4,641,263
• Phoebus Secure Technologies Corp Hull Que	483,110
• Pulp and Paper Research Institute of Canada Pointe-Claire Que	157,797
• Technologies MPB Inc (Les) Dorval Que	261,710

Grants under the Canada Awards for Excellence Program $199,750

	$
• The Conference Board of Canada Ottawa Ont	199,750

Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreement on Science and Technology $4,232,493

	$
• Minister of Finance Province of British Columbia Victoria BC	4,232,493

Grants to the Canadian Institute for Advanced Research to match private sector contributions to this maximum level $2,000,000

	$
• The Canadian Institute for Advanced Research Toronto Ont	2,000,000

Grants and scholarships to promote and support both research and the provision of highly qualified personnel in the Natural Sciences and Engineering $9,491,000

Grant to the Royal Society of Canada $1,000,000

	$
• The Royal Society of Canada Ottawa Ont	1,000,000

Contributions for initiatives under the National Entrepreneurship Policy $669,876

	$
• National Entrepreneurship Development Institute Montreal Que	256,949

Contribution for the Atlantic Provinces Economic Council $27,500

Contributions under the Defence Industry Productivity Program $300,908,781

	$
• AR Technologies Inc Richmond BC	189,762
• AAstra Advanced Ceramics Inc Lindsay Ont	102,025
• Advanced Materials Engineering Centre Halifax NS	895,616
• Aero Machining Ltd Montreal Que	498,649
• Aerospatiale Hemmingford Inc Hemmingford Que	197,150
• ATS Automation Tooling Systems Inc Kitchener Ont	348,508
• B&I Manufacturing Ltd Port Coquitlam BC	140,337
• BM Hi-Tech Inc Collingwood Ont	108,151
• Ballistech Systems Incorporated St-Hubert Que	113,902
• Bell-Northern Research Limited Ottawa Ont	1,286,589
• Bendix Avelex Inc Ville St-Laurent Que	537,389
• Boeing of Canada Ltd Winnipeg Man	996,971
• Boeing of Canada Toronto Ont	52,342,524
• Bombardier Inc Montreal Que	58,641,442
• C-Tech Ltd Cornwall Ont	235,658
• CAE Electronics Ltd St-Laurent Que	5,547,917
• Canada Wire and Cable Ltd North York Ont	1,657,573
• Canadian Astronautics Limited Ottawa Ont	1,837,856
• Canadian Marconi Company Montreal Que	10,189,650
• Cayuga Automatic Machining (1985) Ltd Cayuga Ont	242,798
• Champion Road Machinery Limited Goderich Ont	803,450
• College Tool and Die Ltd Mississauga Ont	304,195
• Com Dev Limited Cambridge Ont	1,758,467
• Computing Devices Co (Div Control Data) Ottawa Ont	3,342,894
• Coordinate Tool Ltd Mississauga Ont	138,784
• Corporation d'Usinage Metro Ville St-Michel Que	170,888
• Crossbow Electronics Inc Thornhill Ont	210,240
• Cyclone Manufacturing Inc Mississauga Ont	203,000
• Dalsa Inc Waterloo Ont	133,240
• Data Images Inc Ottawa Ont	338,478
• Dellcom Industries Inc Woodbridge Ont	145,097
• DEW Engineering and Development Limited Ottawa Ont	176,600
• Diemaco Inc Kitchener Ont	483,086
• Diemaster Tool Inc Mississauga Ont	162,519
• Digital Dynamics Limited Stratford Ont	179,026
• Dowty Canada Limited Ajax Ont	4,410,992
• DY-4 Systems Inc Nepean Ont	1,229,773
• Eagletronic Industries Inc Downsview Ont	320,000
• EMCON Emanation Control Ltd Nepean Ont	337,554
• Enterprises Roger Gentner Inc (Les) St-Leonard Que	147,529
• Ernst Leitz Canada Limited Midland Ont	283,525
• Fag Bearings Limited Stratford Ont	915,540
• Fell-Fab Products Limited Hamilton Ont	134,364
• Franklin Enterprises Limited Winnipeg Man	293,820
• FRE Composites Inc St-Andre Est Que	197,626
• Fullerton Sherwood Engineering Ltd Mississauga Ont	135,625
• Futuretek Manufacturing Inc Mississauga Ont	204,059
• Garrett Canada Rexdale Ont	6,580,771
• General Systems Research Ltd Edmonton Alta	330,714
• Gennum Corporation Burlington Ont	418,645
• Geometrix Limited Woodbridge Ont	271,700
• Glenayre Electronics Ltd Vancouver BC	348,733
• Global Thermoelectric Power Systems Ltd Bassano Alta	183,978
• Guildline Instruments Ltd Smiths Falls Ont	162,836
• Haley Industries Limited Haley Ont	187,091
• Hermes Electronics Limited Dartmouth NS	756,887
• Hochelaga Aerospace Inc Laval Que	314,654
• Honeywell Ltd Willowdale Ont	187,381
• Indal Technologies Inc Mississauga Ont	2,288,439
• International Submarine Engineering Ltd Port Moody BC	227,420
• J&S Tyler Precision Products Inc Mississauga Ont	195,000
• John T Hepburn Limited Mississauga Ont	406,223
• Joly Engineering Limited Montreal Que	347,811
• KK Machine Products Inc Terrasse Vaudreuil Que	136,801
• Kondor United Aircraft Parts Ltd Mississauga Ont	276,398
• LMH Machine & Tool Co Limited Woodbridge Ont	222,000
• Laser Machining Centre Inc Toronto Ont	185,959
• Leesta Industries Ltd Pointe-Claire Que	172,500
• Leigh Instruments Ltd Carleton Place Ont	3,326,778
• LIKRO Precision Ltd Mississauga Ont	220,000
• Linamar Machine Ltd Guelph Ont	377,578
• Litton Systems Canada Limited Etobicoke Ont	7,122,947
• Lucas Aerospace Inc Mississauga Ont	238,765
• M E L Defence Systems Ltd Stittsville Ont	175,536
• MacDonald Dettwiler & Associates Ltd Richmond BC	1,984,037
• MBB Helicopter Canada Limited Fort Erie Ont	1,200,628
• McDonco Machine Limited Fort Erie Ont	118,635
• McDonnell Douglas Canada Ltd Toronto Ont	7,656,139
• Mecaero Canada Inc Ville St-Laurent Que	173,813
• Menasco Aerospace Ltd Oakville Ont	2,730,060
• Merco Industries Ltd Woodbridge Ont	304,900
• Mesotec Inc Sherbrooke Que	386,862
• Mitec Electronics Ltd Pointe Claire Que	381,298
• Murata Erie North America Ltd Trenton Ont	622,386
• NW Clayton Compagny Ltd Guelph Ont	258,275
• National Auto Radiator Mfg Co Ltd Windsor Ont	274,096
• Novatronics Inc Stratford Ont	115,889
• Original Machine Tools Inc Mississauga Ont	480,000
• Outillages Avitec Inc Riviere-des-Prairies Que	186,204
• Pega Aerospatiale Inc St-Leonard Que	215,360
• Performance L T Inc Laval Que	243,150
• Pratt & Whitney Canada Longueuil Que	71,454,948
• Prior Data Sciences Ltd Kanata Ont	211,238
• Prototype Circuits Inc Scarborough Ont	346,028
• Pylon Electronic Development Co Ltd Nepean Ont	102,859
• Pyramet Industries Ltd Edmonton Alta	165,347
• R A C E Technologies Inc Vancouver BC	143,697
• Racal Filter Technologies Ltd Brockville Ont	537,337

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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• Rainford Corporation Scarborough Ont	198,700
• Raytheon Canada Ltd Waterloo Ont	677,869
• RCA Inc Vaudreuil Que	140,198
• Reil Industrial Enterprises Limited Mississauga Ont	368,777
• Remtec Inc Chambly Que	265,613
• Securitex Systems Inc Pointe-Claire Que	605,538
• Senstar Corporation Kanata Ont	447,695
• Sider-Tech Ltee Longueuil Que	113,510
• Spar Aerospace Ltd Mississauga Ont	1,041,297
• Spar Aerospace Ltd Weston Ont	916,024
• Spar Aerospatiale Limitee Ste-Anne de Bellevue Que	9,761,369
• Sparton of Canada Limited London Ont	779,087
• Standen's Limited Calgary Alta	378,760
• Stone Marine Canadienne Ltee Iberville Que	424,746
• Strite Industries Limited Cambridge Ont	518,089
• Swissway Machining Limited Scarborough Ont	282,796
• Telemus Electronic Systems Inc Nepean Ont	315,069
• Tenneco Canada Inc Islington Ont	411,365
• Tesamatec Inc Chomedey Laval Que	439,208
• Textron Canada Ltd St-Janvier Que	6,458,904
• The Queensway Machine Products Ltd Etobicoke Ont	364,432
• Toronto Fastener Industries Inc Rexdale Ont	121,288
• Tournage de Precision Airborne Ltee St-Leonard Que	607,465
• TW Manufacturing Inc St-Hubert Que	453,105
• VAC Developments Limited Rexdale Ont	293,474
• Vac-Aero International Inc Oakville Ont	364,174
• Vide et Traitement Canada Inc Boucherville Que	400,000
• Virtual Prototypes Inc Montreal Que	244,568
• Wilson Machine Company Ltd La Salle Que	258,530
• 113778 Canada Ltd Montreal Que	141,756
• 333111 Ontario Ltd Brampton Ont	116,375
Contributions to Marine Industries Limited $29,000,253	
• Le Groupe Mil Inc Sorel Tracy Que	29,000,253
Contributions under the Shipbuilding Industry Assistance Program $8,678,181	
• Georgetown Shipyard Inc Georgetown PEI	377,401
• Marystown Shipyard Ltd Marystown Nfld	565,123
• Rivtow Straits Limited Vancouver BC	932,016
• Saint John Shipbuilding Ltd Saint John NB	5,201,972
• Vancouver Shipyards Co Ltd North Vancouver BC	1,429,942
Contributions under sector campaigns $1,039,604	
• Canadian Wine Institute Mississauga Ont	314,500
• Inco Ltd Toronto Ont	181,646
• Walker Exhausts Cambridge Ont	100,000
Contributions to strategic technologies $228,641	
Contributions to Canadian Maritime Industries Association $71,269	
Contributions to Geomatics Industry Association of Canada $27,000	
Contributions to non-profit organizations and commercial operations in support of tourism $376,447	
• The Conference Board of Canada Ottawa Ont	200,000
• World Tourism Organization Madrid Spain	176,447
Contributions under the Canadian Industrial Renewal Regulations $9,952,114	
• Ballin Inc Montreal Que	197,470
• Calko (Canada) Inc Montreal Que	358,729
• Canadelle Inc Montreal Que	242,402
• Collins & Aikman Inc Farnham Que	2,250,830
• Compagnie Shenley Inc (La) Beauce Que	332,454
• Consoltex Canada Inc Montreal Que	354,311
• Coppley Noyes and Randall Ltd (The) Hamilton Ont	201,115
• Cowall Manufacturing Inc Montreal Que	114,163
• Fibres Armtex Inc Magog Que	201,855
• Forsyth Trading Compagny Toronto Ont	145,806
• Grant Emblems Limited Toronto Ont	370,645
• Les Entreprises Arseneault & Freres Inc Shawinigan Que	135,726
• Les Papiers Peints Berkley Inc Sherbrooke Que	170,345
• M USA C Promotions Inc Pointe-Claire Que	213,150
• Majestic Industries (Canada) Ltd Montreal Que	103,071
• Manufacture Kute-Knit Inc Montreal Que	165,850
• Pajar Holdings Inc Montreal Que	126,652
• Posi-Plus Technologies Inc Victoriaville Que	109,035
• Progress Brand Clothes Ind Montreal Que	320,164
• Quality Goods IMD Inc Montreal Que	117,990
• Rice Sportswear Ltd Winnipeg Man	122,160
• S Cohen Inc Montreal Que	113,304
• SW Hooper & Co Ltd Sherbrooke Que	208,382
• Silpit Industries Ltd Winnipeg Man	143,520
• TAG Apparel Group Inc Lachine Que	561,480
• Tan Jay International Ltd Winnipeg Man	262,503
Contributions under the Microelectronics and Systems Development Program $4,315,685	
• Electrohome Ltd Kitchener Ont	263,786
• Gennum Corporation Kitchener Ont	139,879
• Glenayre Electronics Ltd Vancouver BC	125,230
• Microtel Pacific Research Ltd Burnaby BC	266,395
• Myrias Research Corporation Edmonton Alta	256,949
• Newbridge Networks Corp Kanata Ont	2,962,216
Contributions to GMC/Suzuki $32,770,990	
• Cami Automotive Inc Ingersoll Ont	32,770,990
Contributions for the Advanced Train Control System $1,662,047	
• Alcatel Canada Inc Don Mills Ont	986,714
• Canadian National (CN) Montreal Que	675,333
Contributions under the Technology Outreach Program and the Technology Opportunities in Europe Program $12,152,429	
• Advanced Materials Engineering Centre Halifax NS	879,945
• Applied Microelectronics Institute Halifax NS	348,214
• CADMI Microelectronics Inc Fredericton NB	294,000
• Canadian Advanced Industrial Materials Toronto Ont	223,419
• Canadian Industrial Innovation Centre Waterloo Ont	968,552
• Canadian Manufacturers and Retailers Council Ottawa Ont	352,086
• Canadian Plastics Institute Don Mills Ont	370,760
• Centre d'Innovation Inc de Montreal Montreal Que	926,159
• Centre des Techno Textiles (Que) Inc St-Hyacinthe Que	474,232
• Centre for Frontier Engineering Research Edmonton Alta	200,000
• Conseil de l'Industrie de l'Hydrogene Montreal Que	213,590
• DMR Group Inc Montreal Que	131,770
• Electronic Industry Association of Alberta Edmonton Alta	538,794
• Formation en Gestion des Grands Projets Kirkland Que	367,502
• Gentec Inc Quebec Que	485,075
• Lumonics Inc Kanata Ont	977,168
• McMaster University Ancaster Ont	570,108
• Medical Devices of Canada Etobicoke Ont	568,522
• Newbridge Microsystems Kanata Ont	921,514
• Societe Microelectronique Inc Sherbrooke Sherbrooke Que	348,000
• Unisearch Associates Inc Concord Ont	255,875
• Welding Institute of Canada Oakville Ont	282,000
• Zenon Environmental Inc Burlington Ont	1,134,526
Contributions under the Ontario Shipyards Rationalization Program $1,452,913	
• Canadian Shipbuilding and Engineering Ltd St Catharines Ont	1,452,913
Contribution to Lavalin Ltd/Hawker Siddeley Trenton Works $6,896,886	
• Lavalin Trenton Works Trenton NS	6,896,886
Contribution to the Sudbury Neutrino Observatory $166,878	
• Queen's University Kingston Ont	166,878
Contribution by Canada to the National Institute for Magnesium Technology $1,050,000	
• National Institute for Magnesium Technology Ste-Foy Que	1,050,000
Contributions to Saskatchewan Communication Advanced Network $3,114,580	
• Saskatchewan Communications Advance Network Regina Sask	3,114,580

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs $48,026,874

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• ADI Diagnostics Inc Mississauga Ont	247,855
• Allan-Bradley Canada Limited Cambridge Ont	173,490
• Assoc des man de bois de sciage du Quebec Quebec Que	232,898
• Autosystems Manufacturing Inc Belleville Ont	489,504
• Babcock & Wilcox Co Cambridge Ont	275,256
• Bay Mills Ltd Burlington Ont	121,072
• Beclawat Canada Inc Belleville Ont	170,000
• Black & Decker Canada Inc Brockville Ont	135,809
• Black Clawson-Kennedy Ltd Owen Sound Ont	353,459
• Canada Clutch Corporation Guelph Ont	346,487
• Cape Breton Precision Components Limited North Sydney NS	5,123,177
• Cheminis Lumber Ltd Kirkland Lake Ont	142,538
• Continuous Mining Systems Ltd Sudbury Ont	121,742
• Council of Forest Industries of BC Vancouver BC	2,544,133
• D&E Wood Industries Ltd Mississauga Ont	270,934
• Degussa Canada Ltd Burlington Ont	243,728
• DEL-TECH Metal Products Cambridge Ont	1,614,725
• Drillex International of Canada Inc Sudbury Ont	107,479
• Ed Scharwachter GMBH & Co Niagara Falls Ont	1,102,611
• Edwards a Unit of General Signal Owen Sound Ont	145,317
• Electrohome Ltd Kitchener Ont	345,001
• Energy Management Systems Mississauga Ont	126,617
• Falconbridge Limited Toronto Ont	770,817
• Field Lumber (1956) Limited Field Ont	868,140
• GEAC Computer Corporation Ltd Markham Ont	250,562
• General Electric CDA Inc Peterborough Ont	637,882
• General Motors of Canada Limited Oshawa Ont	2,202,100
• Georgian College Barrie Ont	1,058,931
• Hope Brook Gold Inc Toronto Ont	1,750,000
• Husky Injection Molding Systems Ltd Bolton Ont	1,499,029
• Imperial Flavours Inc Mississauga Ont	159,585
• Inco Limited Toronto Ont	1,814,033
• Institute for Chemical Science & Technology Samia Ont	255,257
• John Rubber Inc Toronto Ont	1,297,426
• John T Hepburn Limited Mississauga Ont	183,855
• K-Power Products Inc Burlington Ont	236,250
• Kautex of Canada Inc Windsor Ont	145,450
• Kendal Canada Division—CKR Inc Peterborough Ont	672,970
• Les Ateliers d'Estampage de Metal Cornwall Ont	152,708
• Macro Engineering Co Ltd Oakville Ont	144,365
• Magna International (Canada) Inc Markham Ont	2,131,943
• Mid-Point Manufacturing Inc Concord Ont	673,253
• Multimatic Inc Unionville Ont	483,932
• Nor-Am Electrical Limited Markham Ont	185,185
• Pebra Inc Kitchener Ont	404,939
• Pulp and Paper Research Institute of Canada Pointe-Claire Que	122,552
• Quest-Tech Precision Inc Belleville Ont	241,809
• Relcon Inc Brampton Ont	653,077
• Repap Enterprises Inc Newcastle NB	7,004,813
• Rexwood Products Ltd New Liskeard Ont	439,945
• Ronal Canada Inc Stevensville Ont	131,600
• Rotoflex International Inc Mississauga Ont	167,784
• Royal Homes Limited Wingham Ont	504,000
• Sunroot Energy Ltd Mississauga Ont	526,091
• Tesma International Inc Concord Ont	210,379
• The Complax Corporation Cobourg Ont	392,548
• Torcan Chemical Ltd Aurora Ont	110,000
• TRW and Tokai Rika Co Ltd Kingsville Ont	123,016
• Ultra Lasertech Inc Mississauga Ont	201,659
• University of Ottawa Heart Institute Ottawa Ont	1,151,068
• University of Western Ontario London Ont	104,962
• VDO Instruments Ltd Barrie Ont	123,732
• Waferboard Association Willowdale Ont	191,853
• Westinghouse Canada Inc Hamilton Ont	604,219
• Wingrill Inc Brighton Ont	152,153

Contributions under Sub-Agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces $100,415,403

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• Big Sand Lake Lodge/Outcamps South Indian Lake Man	288,024
• Buffalo Narrows Credit Union Buffalo Narrows Sask	100,000
• CAPA Software Corporation Saskatoon Sask	148,653
• Cavendish Promotions Cavendish PEI	149,646
• Charlottetown Area Development Corp Charlottetown PEI	249,342
• City of Saskatoon Saskatoon Sask	100,000
• Concep Inc St-Fulgence Que	180,000
• Corner Brook Pulp & Paper Limited Corner Brook Nfld	2,328,345
• Corporation Municipale de Newport Newport Que	232,689
• Cross Lake Band of Indians Cross Lake Man	208,250
• Department of Culture Recreation & Youth St John's Nfld	120,000
• Department of Economic Development & Tourism Regina Sask	199,374
• Developpements Mont Habitant Ltee (Les) St-Sauveur des Monts Que	199,554
• Domtar Inc Montreal Que	122,085
• Entreprises Long Autosport Ltee (Les) Montreal Que	150,000
• Festival of the Descendants Charlottetown PEI	150,000
• Fisher River Indian Band Koostatak Man	146,646
• Government of the Northwest Territories Yellowknife NWT	1,544,368
• Gr Vancouver Convention & Tourism Marketing Assoc Vancouver BC	163,251
• Himont Canada Inc Mississauga Ont	556,890
• Hockley Valley Resort Limited Orangeville Ont	780,184
• Hyundai Auto Canada Inc Markham Ont	15,337,094
• Industries Pierre Fournelle Ltee (Les) Montreal Que	1,934,325
• Jardins botaniques de Montreal Montreal Que	171,875
• Knee Lake Resort Inc Winnipeg Man	137,000
• La Cie de Gestion Orford Inc Magog Que	197,800
• Laboratoires Nordic Inc Laval Que	525,000
• Langdon Hall Ltd Toronto Ont	754,796
• Les Croisieres du Grand Fleuve Inc Charlesbourg Que	180,000
• Little Sask Multi-Purpose Complex St Martin Man	168,104
• Meewasing Valley Authority Saskatoon Sask	590,286
• Michelin Tires (Canada) Ltd Kentville NS	4,200,000
• Mid-North Development Corporation Cross Lake Man	188,843
• Minister of Finance of Manitoba Winnipeg Man	2,128,162
• Minister of Finance/Province of BC Victoria BC	1,029,135
• Ministere de l'industrie et commerce Quebec Que	510,094
• Mitel Corporation Kanata Ont	500,000
• Mont Ste-Marie (1984) Inc Lac Ste-Marie Que	474,360
• Mont Sutton Inc Sutton Que	250,548
• Municipalite d'Iberville Iberville Que	147,162
• Municipalite de Bernieres Bernieres Que	541,709
• Municipalite de Bromont Bromont Que	546,926
• Municipalite de Granby Granby Que	100,240
• Municipalite de Waterville Waterville Que	298,000
• Municipalite de Yamachiche Yamachiche Que	475,588
• Municipalite Les Mechins Les Mechins Que	165,282
• Musee des Beaux-Arts de Montreal Montreal Que	1,000,000
• New Flyer Industries Limited Winnipeg Man	288,092
• NL Chem Canada Inc Varennes Que	450,000
• Northeast Manitoba Development Corp Inc Winnipeg Man	408,399
• Northlands Carreer College La Ronge Sask	365,826
• Office des Congres-Tourisme du Grand Montreal Montreal Que	171,625
• Phillips Electronics Ltd St-Laurent Que	3,756,410
• Province of Prince Edward Island Charlottetown PEI	205,025
• Provincial Treasurer of Alberta Edmonton Alta	3,457,223
• QCC Communications Corporation Saskatoon Sask	120,171
• Quidi Vidi/Rennies River Dev Foundation St John's Nfld	334,645
• Regional Development Corporation Fredericton NB	2,358,408
• Romzap Limited Niagara Falls Ont	1,921,781
• Saskatchewan Science Centre Inc Regina Sask	510,390
• Secretariat aux Aff Interg canadiennes Quebec Que	9,854,301
• SED Systems Inc Saskatoon Sask	153,602
• Station Mont-Tremblant Lodge Inc Mont-Tremblant Que	702,629
• The Minister of Finance Halifax NS	23,371,582
• Tourism Industry Association of PEI Charlottetown PEI	111,987
• Tourism Industry Association of Yukon Whitehorse YT	519,071
• Tourism Victoria Victoria BC	150,000
• Ville de Magog Magog Que	613,430
• Wascana Centre Authority Regina Sask	193,879

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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• Waskesiu Lake Lodge Ltd Saskatoon Sask	234,487
• Westmark Hotels of Canada Ltd Whitehorse YT	215,075
• Yukon Government Whitehorse YT	1,374,330
• 1989 Jeux Canada Games Society Inc Saskatoon Sask	166,337
• 2412-3275 Quebec Inc Bromont Que	151,864

Contributions under the Acid Rain Abatement Program $24,349,060

• Noranda Inc Toronto Ont	24,349,060

Contributions under the Western Transportation Industrial Development Program $404,630

• Carnation Foods Co Ltd Carberry Man	404,630

Contributions to business services support $1,355,186

Contributions to British Columbia Commercial Arbitration Centre $25,000

Contributions to the Canada/China Trade Council $250,000

• Canada-China Trade Council Toronto Ont	250,000

Contributions to the Fraser Valley Independant Shake and Shingle Producers $1,922,850

• Fraser Valley Independent Shakes and Shingles Langley BC	1,922,850

Contributions to stimulate economic activity in the Cape Breton designated area $2,561,559

Contributions under the Atlantic Enterprise Program $2,028,273

• East West Caribou Mining Ltd Bathurst NB	957,193
• Eastern Gypsum Inc Fredericton NB	514,574
• Louisiana-Pacific Panel Products Ltd Idaho USA	556,506

Contribution to Petromont Limited $781,061

• Petromont Inc Montreal Que	781,061

Contributions to non-profit organizations to promote economic cooperation and development $865,484

• Canadian Assoc of Data & Prof Serv Org Ottawa Ont	127,000
• Sarnia-Lambton Econ Dev Comm Sarnia Ont	150,900
• Science Alberta Foundation Calgary Alta	100,000
• Tourism Industry Association of Canada Ottawa Ont	100,000

Liabilities under the Small Businesses Loans Act $21,362,959

• Bank of Montreal for: Nick & Bess Didaskalou T/A Angler's Cove Restaurant Dryden Ont	116,142
• National Bank of Canada for: Lagoma Metal Repousse Inc Chomedey Que	108,798
• Coop de Transformation de Produits Marins de Newport Chandler Que	114,865
• Fruits Fruitissimo Inc Montreal Que	116,040
• Cafe de la Tour Penchee Ltee Montreal Que	108,802
• 125220 Canada Ltd Montreal Que	107,754
• Canadian Imperial Bank of Commerce for: Maurice Kerouac & Fils Inc St-Hyacinthe Que	105,844
• The Toronto Dominion Bank for: The Yellow Rose Ranch House (Cambridge) Inc Cambridge Ont	132,591

Insurance payments under the Enterprise Development Program $3,166,350

• Canadian Imperial Bank of Commerce for: General Aluminium Forgings Inc Hamilton Ont	2,907,965
• Bank of Montreal for: Western Aquaculture Resources Inc Port Alberni BC	135,158

REGIONAL AND NATIVE ECONOMIC DEVELOPMENT PROGRAM $263,655,170

Grant to the Corporation for Socio Economic Promotion and Consultation for East End Montreal Inc $100,000

• Societe de promotion et de consultation socio-economique de l'Est de Montreal Inc Montreal Que	100,000

Grants under the Native Economic Development Program $999,242

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• Arctic College Yellowknife NWT	313,492
• Saskatchewan Indian Federated College Regina Sask	124,000
• University of Lethbridge School of Management Lethbridge Alta	468,000

Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs $96,306,945

• A Lapointe et Fils Ltee St-Romain Que	111,082
• A Lassonde & Fils Inc Rougemont Que	476,603
• ACDS Systemes Graphiques Inc Hull Que	700,679
• Acier Fabrex Inc Trois-Rivieres Que	177,874
• Albany International Canada Inc Cowansville Que	808,673
• Appareils d'Eclairage York Inc Lachine Que	296,465
• Ayerst McKenna & Harrison Inc St-Laurent Que	706,737
• Barette Chapais Ltee Chapais Que	1,088,091
• Bonneterie Conan Inc Joliette Que	117,259
• Camco Inc Montreal Que	1,311,920
• Camoplast Inc Richmond Que	622,674
• Camoplast Inc Div Roski Roxton Falls Que	200,323
• Canron Inc Trois-Rivieres Que	114,792
• Carrier Furniture Inc Granby Que	170,598
• Cartem Inc Ste-Marie-de-Beauce Que	1,066,778
• Cazoar Beton Universel Inc Trois-Rivieres Que	676,476
• Central Dynamics Limited Pointe Claire Que	269,884
• Clairol Cda Div of Bristol-Myers Lac Brome Que	698,983
• Clevemeont Industries Limited Ville d'Anjou Que	242,161
• CML Technologies Inc Hull Que	273,218
• Cofranca Import Export Inc Yamachiche Que	179,437
• Comterm Inc Pointe-Claire Que	513,190
• Condiments Boubli Montreal Que	363,234
• Confection Drolet Inc Lac Drolet Que	184,470
• Dataradio Inc Montreal Que	145,686
• DBM Reflex Enterprises Inc St-Laurent Que	101,269
• Desmarais Forever Enterprise Longueuil Que	464,062
• Doucet Machineries Inc Daveluyville Que	113,630
• Edmont Canada Div Becton Dickinson Cowansville Que	195,320
• Elcorsy Inc St-Laurent Que	185,608
• Electrovert Ltd Laprairie Que	126,341
• Exeltor Inc Bedford Que	240,828
• Fafard et Freres Ltee St-Ludger-de-Milot Que	174,739
• Fibro Friction Inc Montreal-Est Que	155,372
• Fonderie Grand-Mere Ltee Grand-Mere Que	390,937
• Forano Inc Plessisville Que	309,410
• Galvacor Inc Quebec Que	329,748
• Garant Inc St-Francois-de-la-Riviere Que	103,500
• General Electric Canada Inc Lachine Que	213,651
• Gerard Crete et Fils St-Severin de Proulxville Que	103,396
• Groupe Procycle Inc St-Georges de Beauce Que	320,323
• Harricana Metal Inc Amos Que	133,587
• Harris Farinon Canada Inc Dorval Que	132,080
• Hayes-Dana (Quebec) Inc Usine Lessa St-Wenceslas Que	105,962
• Hayes-Dana Inc Magog Que	605,998
• Heroux Inc Longueuil Que	259,272
• Howard-Bienvenu Inc Parent Que	109,506
• Hymac Ltd/Ltee Laval Que	186,017
• Ilco Unican Inc Montreal Que	301,373
• Industries Aston Inc Drummondville Que	255,712
• Industries Couture Ltee Chicoutimi Que	219,083
• Industries de Plastiques Matraplast Berthierville Que	698,136
• Industries Falmec Inc (Les) Alma Que	225,000
• Industries Metcoat Inc Notre-Dame-du-Bon-Conseil Que	233,296
• Industries Metcoat Inc Drummondville Que	431,698
• Institut Rosell Inc Montreal Que	167,047
• IPL Inc St-Damien Bellechasse Que	1,248,250
• J D Irving Limited Estcourt Que	107,515
• Jerome Houle et Fils Inc Drummondville Que	110,713
• Johnson & Johnson Inc Montreal Que	1,904,087
• Karhu Canada Inc Cowansville Que	606,888
• Knolloffice Inc Kirkland Que	129,522
• Kruger Inc Trois-Rivieres Que	1,140,041
• La Societe Petrochimique Kemtec Inc Montreal-Est Que	8,640,000
• Laboratoires Choisy Ltee Louiseville Que	105,604
• Lacasse Inc St-Pie de Bagot Que	175,705
• Lallemand Inc Montreal Que	130,181

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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• Lamoureux & Fils Inc Magog Que	189,687
• Lar Machineries Metabetchouan Que	117,436
• Leabrooke Incorporated Montreal Que	108,754
• Leco Instruments Limitee Longueuil Que	100,782
• Lela Knitwear Inc Montreal Que	102,112
• Les Aliments Wong Wing Inc Montreal Que	570,270
• Les Bateaux Doral Ltee Grand-Mere Que	106,875
• Les Entreprises Benlay's Inc Granby Que	359,868
• Les Entreprises Julien Inc Quebec Que	257,341
• Les Equipements Hardy Inc Portneuf Que	242,750
• Les Equipements Tardif Inc St-Antonin Que	100,663
• Les Estampages I S E/Stamping Inc Bromptonville Que	289,375
• Les Industries Beco Ltee Pointe-aux-Trembles Que	680,118
• Les Industries Cafco Ltee Thetford-Mines Que	160,229
• Les Industries Caron (Meubles) Inc Montmagny Que	117,964
• Les Industries Lightsteel Inc Boucherville Que	180,280
• Les Produits Alba Inc Dolbeau Que	107,539
• Les Produits de Metal R & M Ltee Anjou Que	530,653
• Les Recuperateurs du Comte de Maskin Yamachiche Que	114,629
• Les Sables Olimag Inc Thetford-Mines Que	277,124
• Les Tourbieres Premier Ltee Riviere-du-Loup Que	372,656
• Les Vergers Leahy Inc Franklin Center Que	576,562
• Matrox Electronic Systems Ltd Dorval Que	1,052,728
• Memotec Data Inc St-Laurent Que	530,064
• Meubles Norbec Ltee (Les) Ste-Veronique Que	402,187
• Monsanto Canada Inc La Salle Que	442,480
• Mux Lab Inc St-Laurent Que	181,469
• Ogivar Inc St-Laurent Que	184,107
• Panval Inc Sayabec Que	187,500
• Paris Star Knitting Mills Inc Montreal Que	189,081
• Peerless Carpet Corporation Acton Vale Que	624,530
• Peerless Electric Co Ltd La Salle Que	166,272
• Philips Electronics Ltd Montreal Que	373,287
• Plastibec Ltee St-Hubert Que	163,326
• Plastiques Gagnon Inc St-Jean-Port-Joli Que	102,417
• Plastiques Tucker Inc (Les) Coaticook Que	345,026
• Positron Inc Montreal Que	290,953
• Power Battery Inc Iberville Que	436,308
• Powerbloc I B C Canada Inc Drummondville Que	136,287
• PPD Rim Spec Inc Canton d'Ascot Que	116,117
• Produits Chimiques Demilec Inc (Les) Boisbriand Que	128,316
• Produits de Plastique Age Inc St-Leonard Que	270,989
• Produits de Plastique Copak Inc Boucherville Que	272,774
• Produits Desbiens Inc Desbiens Que	3,683,025
• Produits Multifoam International Inc St-Nicephore Que	260,153
• Produits Polychem Ltee (Les) St-Jean-sur-Richelieu Que	197,348
• RCA Inc Vaudreuil Que	233,809
• Rolls-Royce (Canada) Ltd Lachine Que	710,917
• Scapa Canada Inc Joliette Que	668,002
• Siemens Electric Limited Drummondville Que	600,000
• Socadia Ltee St-Remi Que	326,986
• Socomar Inc Ste-Foy Que	156,060
• Soreltex International Inc Sorel Que	141,251
• SR Telecom Inc St-Laurent Que	1,793,353
• Supradur Canada (1988) Inc Montreal Que	2,421,562
• Techno Caoutchouc Inc Rock Forest Que	152,204
• Textiles Dionne Inc Drummondville Que	147,508
• Thona Inc Magog Que	565,399
• Thisbek Vertical Ltee St-Georges Que	197,559
• Transformateur Delta du Canada Ltee Granby Que	155,790
• Tuiles Grani-Decor Inc St-Sebastien Que	245,129
• Tye-Sil Corporation Ltd Montreal Que	2,813,168
• Vetements Peerless Inc (Les) Montreal Que	167,645
• Voice and Data Systems Montreal Que	222,250
• Waterville TG Inc Waterville et Coaticook Que	1,226,617
• 58305 Canada Inc & 158306 Canada Inc Valleyfield Que	105,836

Contributions under Sub-Agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces $562,680

• Societe Inter-Port de Quebec Quebec Que	234,000
• Rougemont Rougemont Que	326,680

Contributions under the Eastern Quebec Development Plan $432,290

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• Centre d'Assistance aux Moyennes et Petites Entreprises (CAMPE)Rimouski Que	103,893
• Bureau de Recherche sur l'Industrie de la Touch dans l'Est du Quebec (BRITEQ) Riviere-du-Loup Que	124,886

Contributions under the Special Program for the Laprade Region $19,987,310

• Acier Fabrex Inc Trois-Rivieres Que	135,121
• Auberge de la Montagne Coupee Inc St-Jean-de-Matha Que	246,090
• Auberge sur la Falaise Inc St-Alphonse-Rodriguez Que	237,357
• Bel-Air Laurentien Aviation Inc Lac-a-la-Tortue Que	180,230
• Bois de Precision Auvergne Inc Ste-Christine Que	205,535
• Bois Firabex Inc Plessisville Que	369,096
• Cadorette Marine Co Grand-Mere Que	457,279
• Celibec Trois-Rivieres Ouest Que	214,830
• Centre Culturel & Communautaire Warwick Warwick Que	192,601
• Centre de Vacances Matawinie (1987) St-Michel-des-Saints Que	277,016
• Club de Golf du Moulin St-Louis-de-France Que	134,999
• Codicein Centre-Maurice Grand-Mere Que	433,165
• Complexe Serricole Drummond Inc Grantham-Ouest Que	972,562
• Concept Eco Plein Air Le Baluchon Inc St-Paulin Que	383,176
• Corp Carrefour CultuTour de l'Era Plessisville Que	159,320
• Corp Municipale ville de Becancour Becancour Que	165,376
• Corp Municipale de St-Narcisse St-Narcisse Que	144,481
• Fabrique Bergeron Inc St-Antoine de Tilly Que	203,329
• Fabspec Inc Sorel Que	171,657
• Fibres Donnite Inc Richmond Que	180,908
• Floribell Inc St-Elie-de-Caxton Que	166,162
• Fonderie Grand-Mere Ltee Grand-Mere Que	156,375
• Forano Inc Plessisville Que	515,684
• Fromage Cote Inc Warwick Que	196,755
• G A Boulet Ltee St-Tite Que	204,965
• Groupe Laperriere & Verreault Inc Trois-Rivieres Que	1,073,688
• H Blanchette Ltee Trois-Rivieres Que	225,000
• Hodgest-Ply Inc Daveluyville Que	105,479
• Hostellerie la Detente Inc St-Alphonse Que	405,626
• Industries Aston Inc St-Leonard-d'Aston Que	151,170
• Industries de Plastiques Matraplast Berthierville Que	698,136
• La Station de Ski des Brois-Francs Warwick Que	360,000
• Les Bardeaux des Hautes Laurentides St-Come Que	132,247
• Les Cuirs Sal-Tan Inc Louiseville Que	394,877
• Les Equipements Hardy Inc Portneuf Que	260,280
• Les Equipements Vibrotech Inc Plessisville Que	224,616
• Les Plastiques Prospect Inc Grantham-ouest Que	166,250
• Max Aviation Trois-Rivieres Que	173,686
• Municipalite de Victoriaville Victoriaville Que	240,639
• Nicolet Optique Inc Nicolet Que	178,139
• Parc Marie-Victorin Inc Kingsey-Falls Que	305,067
• Plein Air Carrefour Inc L'Avenir Que	116,389
• Plessitech Inc Plessisville Que	122,524
• Primaviande Ltee St-Louis de France Que	225,000
• Produits Multifoam International Inc St-Nicephore Que	104,061
• Recyclage d'Aluminium Quebec Inc Becancour Que	360,221
• Serres du St-Laurent Inc (Les) Portneuf Que	972,623
• Siemens Electric Limited Drummondville Que	230,000
• Societe des Amis du Moulin Michel Inc Gentilly Que	129,825
• Societe en Commandite Auberge Godefroy Becancour Que	222,341
• SPG International Ltee/Ltd Drummondville Que	330,559
• Station Touristique Val St-Come Inc St-Come Que	331,696
• Structure C Q S Inc Trois-Rivieres Que	269,421
• ZCL Mfg Inc Drummondville Que	343,981

Contribution under the Atlantic Enterprise Program $519,113

• Les Productions du T C Inc Riviere-du-Loup Que	368,503
• Quality Elastics Ltee Riviere-du-Loup Que	107,307

Contribution to the Societe en commandite pour la creation d'entreprises $231,143

• Societe en Commandite Soccrent Jonquiere Que	231,143

Contributions under the Bas St Laurent/Gaspesie Development Program $6,523,789

• Centre des Congres de Rimouski Rimouski Que	1,800,000

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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• Comite Sauve Bati Hist Paspebiac Paspebiac Que	627,818
• Comite Socio-Culturel du Phare Inc La Marthe Que	112,818
• Corporation de Devel Tourist Bonaventure Bonaventure Que	520,500
• Corporation Village Loyaliste CASCAP New-Richmond Que	246,334
• Domaine de Louvois Inc Riviere-du-Loup Que	608,255
• Fabrique St-Andre St-Andre Que	191,025
• Faucus Inc Causapscal Que	306,242
• La Societe Histoire & Archeo Temisco Cabano Que	253,899
• Motel Levesque Inc Riviere-du-Loup Que	224,981
• Societe Amenag Ress Riviere Metis Ste-Flavie Que	201,704
• Societe Duvetnor Ltee Riviere-du-Loup Que	335,700
• Societe Linneenne Quebec et St-Laurent Riviere-du-Loup Que	107,088
• 152739 Canada Inc Restigouche Que	486,490
Contributions under the Northern Ontario Development Fund $6,653,971	
• Breton Concrete Products Sault Ste Marie Ont	170,800
• Bristol Machine Works Sudbury Ont	286,875
• Burgess Power Train & Mfg Val Caron Ont	196,719
• China Steel Ltd Sault Ste Marie Ont	151,970
• Copper Cliff Mechanical & Steel Copper Cliff Ont	131,760
• Dymond Clay Products Haileybury Ont	337,316
• Talossteel Ltd Sudbury Ont	121,625
Contributions under the Special Program for the Thetford Mines Region $951,663	
• Continental Conveyor & Machine Works Thetford Mines Que	173,249
• Societe Historique et Culturelle d'East Broughton East Broughton Que	111,496
• Station Touristique du Mont Adstock Thetford Mines Que	450,000
Contributions to the Centre d'initiative technologique de Montreal $65,998	
Contributions to manufacturing productivity improvement $8,360,299	
• Adorable Lingerie Inc Montreal Que	133,621
• AMAV Industries Ltee Lasalle Que	153,780
• Ancor Granite Tile Inc Lachine Que	291,500
• Ani-Mat Inc St-Elie (d'Orford) Que	300,000
• Boa-Franc (1983) Ltee Saint-Georges Est Que	378,297
• Corporation Scanway St-Jean-sur-Richelieu Que	178,940
• D&F Furniture Ltd 122753 Canada Inc St-Leonard Que	107,806
• Edde Almond Paste Inc Gatineau Que	120,825
• Girard Inc & Les Aliments Carriere St-Cesaire Que	105,953
• Hymac Ltd Laval Que	306,560
• Industries Alimentaires Capco Inc Longueuil Que	141,975
• Industries Godbout Inc Sherbrooke Que	116,206
• Jemdye/Division of 111295 Canada Inc Montreal Que	288,236
• Katescorp Inc Montreal Que	113,546
• Les Aliments Carriere Inc St-Denis sur Richelieu Que	177,345
• Les Jeux de Cartes Graphica Sherbrooke Que	383,697
• Patt Filtration Inc St-Eustache Que	394,243
• Quali-Metal Inc Quebec Que	147,685
• Saramac Inc Lachenaie Que	122,214
• Shermag Inc Sherbrooke Que	129,735
• Texel Incorporated St-Elzear-de-Beauce Que	303,525
• The Nalpac Company Longueuil Que	369,093
• Tritton Entreprises Ltd Montreal Que	122,443
Contributions to economic development programs $6,954,486	
• Atelier d'Usinage Arvida Inc Jonquiere Que	125,610
• Baie des Chaleurs Aquaculture Inc St-Omer Que	824,832
• Canmec Inc Chicoutimi Que	381,371
• Centre de Creation d'Entreprise d'Alma Alma Que	825,109
• Dolo-Mine Inc Guigues Que	141,300
• Hotellerie des Frontieres Inc Ville Pohenegamook Que	121,770
• Hotellerie F N P Inc Perce Que	143,437
• Lar Machinerie (1983) Inc Metabetchouan Que	441,074
• Les Industries Saguenay Ltee Ville de la Baie Que	163,390
• Les Serres Cooperatives de Guyenne Guyenne Que	249,999
• Les Serres Technofruit Inc St-Rene (de Matane) Que	105,845
• Les Tourbieres Premier Ltee Pointe Lebel Que	311,377
• Manutole Inc Rouyn-Noranda Que	115,686
• Moulage Sous Pression A M T Inc St-Cyprien Que	366,323
• Serres Sagami (1987) Inc Chicoutimi Que	255,671
• Societe des Technologies S T A S Ltd Chicoutimi Que	220,500
• Tulinor Inc Grandes Bergeronnes Que	283,500
Contributions to the Recovery Program for East Montreal $4,141,351	
• Acme Signalisation Inc Montreal Que	106,250
• Bonneterie Avalon Ltee Montreal Que	196,043
• Cari-All Inc Montreal-Est Que	202,926
• Daignault Rooland Compagnie Limitee Montreal-Est Que	216,540
• GTE Sylvania Canada Ltee Montreal Que	215,335
• Industries Pierre Fournelle Ltee (Les) Montreal Que	184,518
• Les Composantes de l'Est Inc Montreal Que	234,565
• Manufacturier de Bas Iris Inc Riviere-des-Prairies Que	349,570
• Mare-P-Trempes Inc Riviere-des-Prairies Que	105,775
• Montplas Inc Montreal-Est Que	446,928
• Outillages Ricci Inc (Les) Riviere-des-Prairies Que	279,454
• Proceco Industrial Machinery Ltd Montreal Que	156,051
• Rubyco Mills Ltd Montreal Que	247,960
• The Nalpac Company Montreal Que	253,712
• Thermonic Inc Montreal-Est Que	112,210
• Ventilation Maximum Ltee Riviere-des-Prairies Que	118,437
Contributions to the Greater Quebec City Technology Park $246,317	
• Corp du Parc Technologique du Quebec Quebec Que	246,317
Contributions to the Commercial Arbitration Centre $25,000	
Contributions to the industrial infrastructure Matane $7,633,801	
• Ville de Matane Matane Que	7,633,801
Contribution to the Alouette Consortium $20,000,000	
• Aluminerie Alouette Inc Pointe Noire Sept-Iles Que	20,000,000
Contributions under the Aboriginal Economic Program and its predecessor the Native Economic Development Program $61,255,888	
• Aboriginal People's Business Association Vancouver BC	209,289
• All Nations Development Corporation Ltd Kamloops BC	2,250,000
• Apeetogosan (Metis) Development Inc Edmonton Alta	1,233,000
• Assembly of First Nations Ottawa Ont	105,627
• Assoc of Can Univ for Northern Studies Ottawa Ont	125,000
• Autoway Centre (1989) Inc Regina Sask	270,000
• Bay St-George Indian Econ Dev Corp Port-au-Port East Nfld	126,149
• Bella Bella Development Corporation Waglisla BC	589,173
• Blood Tribe Agricultural Project Inc Stand Off Alta	470,000
• Big Sand Lake Lodge Ltd Lynn Lake Man	177,200
• Boothroyd Band Development Corp Boston Bar BC	156,600
• Campbell River Indian Band Dev Corp Campbell River BC	839,349
• Canadian Resorts North Management Inc Winnipeg Man	217,200
• Capilano Mobile Park Vancouver BC	127,373
• Conseil Attikamek Montagnais Village des Hurons Que	1,150,000
• Cree Valley Industries Ltd Valleyview Alta	197,943
• Dana Naye Ventures Whitehorse YT	1,931,742
• Deborah Lee Etienne Kanesatake Que	100,000
• Edward George Contracting Ltd Fort Frances Ont	100,000
• Eentuk Forestry Corp Mistassini Lake Que	194,272
• Family Provider Fishing Compagny Ltd Campbell River BC	172,800
• First Bird Farms Inc Winnipeg Man	196,478
• Gabriel Dumont Inst of Native Studies Regina Sask	161,918
• Gobel Construction Ltd Ohsweken Ont	109,243
• Goodfish Lake Development Corporation Goodfish Lake Alta	450,000
• Harvey and Larry Nepinak Skownan Man	150,000
• I P M C Indian Products Marketing Corp Kamsack Sask	473,392
• Indian Agri-Business Corp Calgary Alta	728,475
• Indian Agricultural Program of Ontario Stirling Ont	1,775,000
• Kativik Investment Fund Inc Kuujjuaq Que	1,302,333
• Kingsclear Indian Band Fredericton NB	483,348
• Kiseputinow Holdings Ltd Hobbema Alta	901,523
• Kitsaki Development Corporation La Ronge Sask	1,126,599
• Manitoba Indian Agriculture Program Winnipeg Man	2,920,000
• Manitoba Metis Community Investments Inc Winnipeg Man	404,710
• Manitou Enterprises (1988) Ltd Fort Frances Ont	210,000

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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• Membertou Economic Development Corp Sydney NS	225,230
• Metis Economic Development Foundation Regina Sask	1,464,999
• Musqueam Holdings Ltd Vancouver BC	1,852,200
• Negoot-Gook Salmon Farm Ltd Perth Andover NB	107,645
• Nikani Group of Companies Inc Winnipeg Man	1,700,000
• Nishnawbe-Aski Development Fund Toronto Ont	264,327
• Northwest Hospitality Limited Sault Ste Marie Ont	234,989
• Nuu Chah Nulth Economic Development Corp Port Alberni BC	1,250,000
• NWT Metis Development Corporation Ltd Yellowknife NWT	956,238
• Ocean Traveller Ventures Ltd Vancouver BC	200,000
• Ochapowace Ski Resort Inc Broadview Sask	420,863
• Omaa Development Corporation Sault Ste Marie Ont	2,499,999
• Ononkwa Industries Inc Kahnawake Que	189,730
• Paul Band Administration Duffield Alta	250,000
• Peace Tree Technologies Inc Deseronto Ont	319,482
• Peter and Alex Arychuk Yellowknife NWT	270,000
• Port Hardy Cold Storage Company Port Hardy BC	624,834
• R Harry Fishing Ltd Campbell River BC	173,259
• Rae and Meekis Enterprises Inc Deer Lake Ont	120,960
• Red Willow Farm and Ranch Ltd Hobbema Alta	319,419
• Ridge Mobile Crane Service Ltd Abbotsford BC	121,500
• Saskatchewan Indian Equity Foundation Regina Sask	2,177,658
• Saskatchewan Indian Federated College Regina Sask	154,700
• Saskatchewan Indian Loan Company Ltd Regina Sask	1,892,060
• SIAP Marketing Co Inc Prince Albert Sask	137,377
• Simon Shecapio Mistassini Lake Que	100,000
• Starblanket Seek Cleaning Plant Inc Balcarres Sask	306,384
• Tawich Development Corporation James Bay Que	1,240,000
• Teeslee Forest Products Ltd Fort St James BC	347,643
• Trent University Peterborough Ont	278,731
• Tribal Resource Development Corporation Prince Rupert BC	665,000
• Twin Eagles Ltd Prince Albert Sask	255,271
• Wa-Wa Tail Building Supplies Ltd Winnipeg Man	408,909
• Wabanaki Enterprises Inc Fredericton NB	827,050
• Waterhen Lake Band Enterprises Waterhen Lake Sask	161,169
• Wemindji Cree Fur Ranchers Ltd Wemindji Que	150,000
• Westbank Indian Band Development Co Ltd Kelowna BC	459,505
• Western Indian Agriculture Corporation Vancouver BC	2,070,338
• Wolfe Island Sea Farms Ltd Prince Rupert BC	103,538
• Yukon Indian Arts & Crafts Coop Ltd Whitehorse YT	139,074
• 162278 Canada Inc Kejick Ont	440,005
• 502133 Ontario Ltd Fort Frances Ont	354,683
• 541938 Ontario Ltd Cedar Point Ont	240,000
• 587762 Saskatchewan Ltd Regina Sask	160,000

Contributions under the Agricultural and Rural Development Act $10,290,893

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• Big Sand Lake Lodge/Outcamp South Indian Lake Man	288,024
• Cross Lake Indian Band Cross Lake Man	208,250
• Du Lac Auto Sales Ste-Rose du Lac Man	110,500
• Fisher River Indian Band Koastatak Man	146,646
• Gitsegukla Indian Band South Hazelton BC	193,069
• Government of the Northwest Territories Yellowknife NWT	2,121,522
• Hesquiaht Indian Band Tofino BC	124,856
• JV Ventures Ltd The Pas Man	209,612
• Kahkewistahaw Band Broadview Sask	108,750
• Kitsaki Development Corporation La Ronge Sask	200,000
• Little Sask Multi-Purpose Complex St Martin Man	168,104
• MacKay Lake Lodge (89) Ltd Yellowknife NWT	150,000
• Mid North Development Corp Cross Lake Man	188,843
• Minister of Finance of Manitoba Winnipeg Man	902,314
• Northeast Manitoba Development Corp Winnipeg Man	408,399
• Skeetchestn Indian Band Savona BC	129,811
• Ucluelet Indian Band Ucluelet BC	131,755
• Yukon Government Whitehorse YT	154,596
• 590376 Saskatchewan Ltd Quinton Sask	165,393

Contributions under the Economic and Regional Development Agreements $11,412,991

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• Big Sand Lake Lodge/Outcamp South Indian Lake Man	144,012
• Fisher River Indian Band Koastatak Man	113,872
• Island Lake Regional Resource Centre Winnipeg Man	128,077
• Minister of Finance of Manitoba Winnipeg Man	737,792
• Northlands Career College La Ronge Sask	109,155
• Provincial Treasurer of Alberta Edmonton Alta	3,333,598

Canadian Space Agency $25,005,000

Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program $3,986,574

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• European Space Agency Paris France	3,986,574

Contribution for the Canadian participation in the Payload and Spacecraft Development and Experimentation Program of the European Space Agency $901,426

	$
• European Space Agency Paris France	901,426

Remote Sensing Contribution to the European Space Agency $12,294,059

	$
• European Space Agency Paris France	12,294,059

Contribution by Canada to the general budget of the European Space Agency $6,914,293

	$
• European Space Agency Paris France	6,914,293

Contribution by Canada to the Earth Observation Preparatory Program to the European Space Agency $908,648

	$
• European Space Agency Paris France	908,648

National Research Council of Canada $117,073,817

International affiliations $580,517

	$
• Bureau International des Poids et Mesures Paris France	305,311

Grants to municipalities in accordance with the Municipal Grants Act $3,282,000

	$
• City of Gloucester Gloucester Ont	1,110,172
• City of Halifax Halifax NS	126,744
• City of St John's St John's Nfld	408,178
• City of Saskatoon Saskatoon Sask	146,131
• City of Winnipeg Winnipeg Man	433,254
• District of Saanich Saanich BC	132,191
• St John's School Tax St John's Nfld	166,159
• City of Boucherville Boucherville Que	151,513
• City of Montreal Montreal Que	476,000

Queen's University—Sudbury Neutrino Observatory $1,917,720

	$
• Queen's University Kingston Ont	1,917,720

Contribution to Canadian firms to develop, acquire and exploit technology $57,542,941

	$
• Aero-Bande Ltee St-Jerome Que	277,582
• Agra Industries Ltd Saskatoon Sask	171,989
• AIT Corporation Nepean Ont	433,117
• Allelix Inc Rexdale Ont	1,056,223
• Alta Genetics Inc Calgary Alta	158,137
• Antel Optronics Inc Burlington Ont	152,309
• Anthes Equipment Limited Mississauga Ont	106,425
• ASAHI Electronics Inc Markham Ont	138,967
• BEL-Tronics Ltd Mississauga Ont	282,518
• BCW Systems Ltd Richmond Hill Ont	136,874
• Berminghammer Corporation Ltd Hamilton Ont	117,775
• Biomira Inc Edmonton Alta	189,070
• Bombardier Inc Div Motoneige Valcourt Que	182,996
• Cableshare Inc London Ont	678,510
• Canadian Association of Animal Breeders Oxford Mills Ont	118,784
• Canadian Astronautics Ltd Ottawa Ont	303,299
• Canadian Construction Information Services Ottawa Ont	119,230
• Canadian General Electric Co Ltd Peterborough Ont	117,979
• Canadian Marconi Company Montreal Que	104,076
• Canadian Plastics Institute Don Mills Ont	135,263
• CANAI Computer & Network Architecture Inc Nepean Ont	419,493
• Chembiomed Ltd Edmonton Alta	160,430
• Cimtech-Microdynamics Inc Trenton Ont	366,455
• Connaught Research Institute Willowdale Ont	411,708
• Continental Pharma Cryosan Inc Montreal Que	229,698
• CUICAC-Supercon Hamilton Ont	144,820
• DataSpan Technology Inc Calgary Alta	208,817

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

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• Dextran Products Ltd Scarborough Ont	166,070
• Diffracto Ltd Windsor Ont	123,827
• Dipix Technologies Inc Nepean Ont	241,121
• Dominion Biologicals Ltd Truro NS	142,351
• DuPont Canada Inc Kingston Ont	101,037
• Electro Medical Technology Corp Vancouver BC	148,871
• Engine Control Systems Ltd Newmarket Ont	155,924
• Export Packers Co Ltd Bramalea Ont	178,555
• F&C International Canada Inc Cobourg Ont	165,979
• Falconbridge Ltd Toronto Ont	398,480
• Gandalf Data Ltd Nepean Ont	132,673
• Garst Seeds Company Winnipeg Man	185,349
• Gelda Scientific & Industrial Development Inc Mississauga Ont	101,077
• Gemtex Company Ltd Rexdale Ont	102,173
• General Sea Harvest Corporation Vancouver BC	156,984
• GIRO Montreal Que	161,731
• Groupement Quebecois d'Entreprise Drummondville Que	171,817
• Hemosol Inc Etobicoke Ont	360,828
• High-Med Engineering Inc Don Mills Ont	112,932
• Hybrid Turkeys Inc Kitchener Ont	116,922
• ICAM Technologies Corp Pointe-Claire Que	136,170
• Idee International R & D Inc Montreal Que	221,787
• IDON Corporation Ottawa Ont	161,910
• INCO Ltd Toronto Ont	328,237
• Industrial Development & Manufacturing Inc Windsor Ont	201,756
• Infosat Telecommunications Ltd Burnaby BC	253,984
• Institut Rosell Inc Montreal Que	100,127
• Intera Technologies Ltd Calgary Alta	115,114
• Intrinsic Research & Development Inc Vancouver BC	115,389
• IPL Inc St-Damien Que	102,488
• IP Sharp Associates Ltd Toronto Ont	142,102
• John Rubber Inc Leamington Que	229,921
• Joldon Diagnostics Scarborough Ont	157,941
• JPS Microsystems Inc Markham Ont	145,054
• King Agro Inc Chatham Ont	309,305
• Kronem Systems Inc Waterloo Ont	270,000
• Laboratoire OSMOCO Laboratory Inc Pointe-Claire Que	180,000
• Les Industries Fournier Inc Black Lake Que	302,216
• Les Tourbieres Premier Ltee Riviere-du-Loup Que	107,035
• Liburdi Engineering Ltd Hamilton Ont	265,811
• Litton Systems Canada Ltd Rexdale Ont	148,677
• Metal 7 Inc Sept-Iles Que	168,080
• Microscan Imaging and Instrumentation Inc Vancouver BC	469,324
• Mitec Manufacturing Ltd Pointe-Claire Que	150,567
• Multiprocessor Toolsmiths Inc Kanata Ont	125,053
• NCA Microelectronics Saint John NB	102,380
• Newbridge Microsystems Kanata Ont	149,928
• Normick Perron Inc La Sarre Que	118,571
• Nutech Energy Systems Inc London Ont	200,280
• Oerus Corporation Ltd Richmond BC	189,360
• Paladin Hybrids Inc Brampton Ont	205,102
• Paracel Laboratories Ltd Nepean Ont	113,506
• Pegasus Industrial Specialties Ltd Agincourt Ont	135,987
• Platinum Lake Technology Inc Downsview Ont	137,858
• Powerplex Technologies Inc Downsview Ont	348,677
• Precarn Nepean Ont	112,102
• Precision Photomask Ltd Ville St-Laurent Que	123,496
• Q-Life Systems Inc Kingston Ont	327,912
• Quadra Logic Technologies Inc Vancouver BC	264,585
• Quantified Signal Imaging Inc North York Ont	248,638
• Ritepro Inc Montreal-Nord Que	130,277
• Rougier Inc Montreal Que	246,188
• Safer Ltd Victoria BC	224,803
• Servo-Robot Inc Boucherville Que	165,315
• Sherritt Gordon Mines Ltd Fort Saskatchewan Alta	127,190
• Softwords/Pressporcepic Ltd Victoria BC	218,192
• Sound Linked Data Inc Mississauga Ont	122,792
• Spectrocan Engineering Inc Ottawa Ont	380,819
• Stelco Inc Hamilton Ont	122,663
• Syncrude Canada Ltd Edmonton Alta	307,161
• TECHFORCE Inc St Catharines Ont	215,621
• Techno Scientific Inc Woodbridge Ont	172,175
• Tecrad Inc Quebec Quebec	127,137
• Telesystems SLW Inc Don Mills Ont	342,276
• Terra Energy Ltd Calgary Alta	113,568
• The Heart Institute Research Trust Ottawa Ont	350,000
• United Grain Growers Ltd Winnipeg Man	217,255
• University of Alberta Edmonton Alta	100,800
• Wardrop Engineering Ltd Winnipeg Man	124,465
• Webber Inc Mississauga Ont	120,487
• Ztest Electronics Inc Mississauga Ont	360,000

Contributions to organizations to provide technology and research assistance to Canadian industry $15,089,112

• Alberta Microelectronics Centre Edmonton Alta	154,200
• Alberta Research Council Edmonton Alta	750,815
• Association of Consulting Engineers of Canada Ottawa Ont	776,480
• British Columbia Research Vancouver BC	842,801
• British Columbia Institute of Technology Burnaby BC	129,774
• Canadian Construction Association Ottawa Ont	1,218,160
• Canadian Industrial Innovation Ctr Waterloo Ont	124,679
• Canadian Institute Fisheries Tech Halifax NS	120,513
• Canadian Plastics Institute Don Mills Ont	155,660
• Centre de recherche industrielle du Quebec Ste-Foy Que	928,148
• Centre innovation industrielle Montreal Que	159,181
• Centre Promotion Design Tech Montreal Que	122,900
• Construction Technology Centre Fredericton NB	174,997
• FORINTEK Canada Corporation Vancouver BC	290,527
• Groupement Quebecois d'entreprise Drummondville Que	160,051
• Holland College School of Tech Charlottetown PEI	126,759
• Institute of Fisheries & Marine Tech St John's Nfld	144,642
• Manitoba Research Council Winnipeg Man	675,522
• New Brunswick Research & Productivity Council Fredericton NB	546,873
• Newfoundland & Labrador Development Corp Ltd St John's Nfld	360,722
• Nova Scotia Research Foundation Corp Dartmouth NS	661,205
• Ortech International Mississauga Ont	778,347
• Royal Architectural Institute Ottawa Ont	305,363
• Saskatchewan Research Council Saskatoon Sask	771,042
• Science Council of BC Vancouver BC	100,000
• Seabright Corporation Ltd St John's Nfld	111,271
• Simon Fraser University Burnaby BC	109,728
• Universite du Quebec Rouyn Que	175,293
• University of British Columbia Vancouver BC	144,056
• University of Guelph Guelph Ont	128,146
• University of Manitoba Winnipeg Man	177,476
• Welding Institute of Canada Oakville Ont	218,768

National Optics Institute $689,123

• National Optics Institute Ste-Foy Que	689,123

Contributions to European Space Agency—Hermes Program $1,387,174

• European Space Agency Paris France	1,387,174

Contributions to extramural performers under biotechnology research program $4,810,213

• Allelix Biopharmaceuticals Inc Mississauga Ont	444,040
• Bio-Mega Inc Laval Que	316,345
• Biomira Inc Edmonton Alta	305,033
• Biotechnica Canada Inc Calgary Alta	129,403
• British Columbia Research Vancouver BC	138,587
• Cangene Corporation Mississauga Ont	405,075
• CBM Bioventures Ltd Sidney BC	139,686
• Chembiomed Ltd Edmonton Alta	209,699
• Continental Pharma Cyrosan Inc Montreal Que	137,606
• Dominion Biologicals Ltd Dartmouth NS	134,339
• Groupe Sanivan Inc (Pointe-aux-Trembles) Montreal Que	265,833
• Hypercube Inc Cambridge Ont	162,500
• IRCM Montreal Que	114,305
• Nova Husky Research Corporation Calgary Alta	129,791
• Paques Lavalin Willowdale Ont	220,378
• Pulp and Paper Research Institute of Canada Pointe-Claire Que	252,427
• Xerox Research Centre of Canada Mississauga Ont	483,581

National Manufacturing Technology Information Centre and Network $500,000

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• The Canadian Manufacturer's Association Toronto Ont	500,000

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation $2,699,694

• Canada-France-Hawaii Telescope Corporation Hawaii USA	2,699,694

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project $26,509,972

• Universities of: Alberta Edmonton Alta; British Columbia Vancouver BC; Simon Fraser Vancouver BC; and Victoria Victoria BC	26,509,972

Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope $1,970,851

• Science and Engineering Research Council of the United Kingdom London England	1,970,851

Canadian Film Institute $78,000

Support of scientific and engineering conferences $16,500

Natural Sciences and Engineering Research Council $375,350,000

Grants and scholarships to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering $375,350,000

	$
• R G Ackman Halifax NS	172,404
• V K Agarwal Montreal Que	231,144
• P C Aitcin Sherbrooke Que	477,840
• H Alper Ottawa Ont	228,877
• I Altosaar Ottawa Ont	189,949
• R J Andersen Vancouver BC	152,251
• D F Andrews Toronto Ont	112,160
• S A Argyropoulos Toronto Ont	110,240
• J T Arnason Ottawa Ont	135,798
• A S Arrott Burnaby BC	157,500
• H W Arthurs North York Ont	136,199
• G O Aspinall North York Ont	123,267
• A Astbury Victoria BC	430,000
• D L Atherton Kingston Ont	175,000
• D A Axen Vancouver BC	110,000
• W A Ayer Edmonton Alta	100,025
• L A Babiuk Saskatoon Sask	1,119,010
• T G Back Calgary Alta	102,293
• K G Balmain Toronto Ont	127,788
• G M Bancroft London Ont	254,977
• J W Bandler Hamilton Ont	137,180
• A D Bandrauk Sherbrooke Que	163,145
• N Banthia Quebec City Que	140,825
• S C H Barrett Toronto Ont	203,569
• J Barrette Montreal Que	344,717
• R H Bartels Waterloo Ont	171,660
• J C Beatty Waterloo Ont	179,787
• C Beaumont Halifax NS	163,246
• H A Becker Kingston Ont	428,439
• A J Berlinsky Hamilton Ont	204,139
• L G L Bertrand Montreal Que	145,615
• K J Betteridge Guelph Ont	244,451
• J D Bewley Guelph Ont	219,517
• V Bhargava Victoria BC	130,964
• R Billinton Saskatoon Sask	143,000
• P P Biringer Toronto Ont	108,000
• M Bloom Vancouver BC	166,204
• M L Blostein Montreal Que	100,000
• E Blumwald Toronto Ont	160,140
• D H Boal Burnaby BC	100,574
• B Bobee Ste-Foy Que	132,400
• G V Bochmann Montreal Que	478,028
• H I Bolker Vancouver BC	100,000
• J R Bolton London Ont	114,120
• J R Bond Toronto Ont	171,728
• K S Booth Waterloo Ont	581,109
• J H Borden Burnaby BC	174,079
• E F Borra Ste-Foy Que	321,910
• T K Bose Trois-Rivières Que	188,647
• R G Bosisio Montreal Que	162,000
• M I Boulos Sherbrooke Que	111,476
• P I P Boulton Toronto Ont	273,349
• R G Boutilier Halifax NS	144,712
• R Boyd Halifax NS	122,400
• T M Bray Guelph Ont	103,706
• A S Bregman Montreal Que	111,044
• J H Brewer Vancouver BC	288,581
• J K Brimacombe Vancouver BC	276,644
• A C Brown Montreal Que	162,370
• D L Brown Ottawa Ont	152,258
• G G Brown Montreal Que	108,130
• J A Brown St John's Nfld	129,922
• D H Bruce St Catharines Ont	142,505
• P W Brumer Toronto Ont	103,506
• D A Bryman Victoria BC	729,000
• R T Bui Chicoutimi Que	285,200
• E Buncel Kingston Ont	159,781
• F L Bunnell Vancouver BC	135,900
• R B Bunt Saskatoon Sask	109,295
• J Bures Montreal Que	102,884
• W Bushuk Winnipeg Man	333,719
• H Bussey Montreal Que	141,600
• J A Buzacott Waterloo Ont	265,020
• A Cabana Sherbrooke Que	120,893
• M Cada Halifax NS	139,140
• S E Calvert Vancouver BC	139,158
• R G Campanella Vancouver BC	191,810
• J L Campbell Guelph Ont	175,536
• Canadian Council on Animal Care Ottawa Ont	469,056
• Canadian Microelectronics Corp Kingston Ont	5,300,000
• J Carbotte Hamilton Ont	227,551
• H C Card Winnipeg Man	101,400
• A Cardinal Ste-Foy Que	120,000
• R Carignan Ste-Foy Que	102,804
• R K Carnegie Ottawa Ont	625,000
• P J Carreau Montreal Que	160,000
• A J Carty Waterloo Ont	148,590
• D D Cass Edmonton Alta	106,550
• D T Cassidy Hamilton Ont	122,500
• N J Cercone Burnaby BC	120,300
• E Cerny Montreal Que	314,182
• A C D Chaklader Vancouver BC	127,439
• T H Chan Montreal Que	186,396
• A Chatt Halifax NS	103,906
• I Chatzis Waterloo Ont	101,092
• J D N Cheeke Sherbrooke Que	118,297
• H D Cheng Halifax NS	134,000
• R M H Cheng Montreal Que	217,389
• J A Cherry Waterloo Ont	252,300
• S L Chin Ste-Foy Que	121,065
• E Chornet Sherbrooke Que	186,000
• M C Chouteau Montreal Que	260,334
• K T Chuang Edmonton Alta	120,000
• M T Clandinin Edmonton Alta	163,870
• H C Clark Halifax NS	159,911
• J I Clark St John's Nfld	295,149
• F H Clarke Montreal Que	338,000
• R M Clements Victoria BC	100,029
• G Cloutier Montreal Que	206,972
• R M Clowes Vancouver BC	3,162,778
• L L Cogger Calgary Alta	207,000
• M F Collins Hamilton Ont	499,243
• M P Collins Toronto Ont	322,650
• S Collins Waterloo Ont	106,471
• D R Conn Hamilton Ont	128,636
• G E Connell Toronto Ont	684,814
• J Conradi Edmonton Alta	166,722
• B E Conway Ottawa Ont	515,389
• F Cooke Kingston Ont	140,950
• J W Costerton Calgary Alta	601,500
• B Cox Toronto Ont	183,500
• B A Croy Guelph Ont	159,852
• M S Cynader Vancouver BC	132,374
• I G Dalla Lana Edmonton Alta	159,440

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• L H Dao Ste-Foy Que	115,290
• J G D Darling Montreal Que	203,517
• W R Datars Hamilton Ont	166,500
• A G Davenport London Ont	145,000
• P Davenport Edmonton Alta	404,878
• K G Davey North York Ont	100,000
• K R Davidson Waterloo Ont	134,145
• J R de Bruyn St John's Nfld	133,073
• D R Deibel St John's Nfld	235,900
• E De Jong Saskatoon Sask	100,149
• J D DeLaurier Toronto Ont	184,748
• M C Delfour Montreal Que	150,000
• G Y Delisle Ste-Foy Que	124,411
• G P Demopoulos Montreal Que	224,727
• F Denizeau Montreal Que	198,000
• D T Dennis Kingston Ont	351,800
• J B Derbyshire Guelph Ont	109,587
• C W De Silva Vancouver BC	268,241
• P Deslongchamps Sherbrooke Que	235,700
• J Desrosiers Montreal Que	102,000
• M E Deutsch-McLeish	107,017
• S B Dewan Toronto Ont	123,800
• W T Dickinson Guelph Ont	153,000
• A D'Iorio Ottawa Ont	175,213
• L L Diosady Toronto Ont	100,660
• M A Dixon Guelph Ont	114,007
• G I Dmitrienko Waterloo Ont	155,530
• C T J Dodson Toronto Ont	507,600
• P Dold Hamilton Ont	130,765
• R Dore Montreal Que	240,293
• C J Douglas Vancouver BC	128,500
• W J M Douglas Montreal Que	110,840
• R G H Downer Waterloo Ont	258,370
• J Downey Fredericton NB	136,093
• E Dubois Ste-Foy Que	124,200
• W W Duley North York Ont	105,939
• G A M Dumont Vancouver BC	277,441
• M B Dusseault Waterloo Ont	132,000
• D L Eager Saskatoon Sask	145,624
• A Eisenberg Montreal Que	158,413
• M A Elbestawi Hamilton Ont	136,740
• H A ElMaraghy Hamilton Ont	137,898
• M I Elmasry Waterloo Ont	283,045
• J D Embury Hamilton Ont	148,941
• R J Etches Guelph Ont	122,137
• G T Ewan Kingston Ont	1,369,000
• A G Fallis Ottawa Ont	115,100
• R H Farquhar Ottawa Ont	146,161
• D Feldman Montreal Que	185,100
• J H Fendler Montreal Que	126,198
• J C Fentress Halifax NS	120,286
• T M P Finan Hamilton Ont	102,040
• D G Fisher Edmonton Alta	106,540
• J A Fortin Ste-Foy Que	101,492
• M Fortin Ste-Foy Que	264,187
• G R Foxcroft Edmonton Alta	449,531
• J P Franck Edmonton Alta	188,900
• M Fraser Calgary Alta	269,004
• G R Freeman Edmonton Alta	135,898
• W R Frisken North York Ont	219,200
• B J Fryer St John's Nfld	106,800
• W S Fyfe London Ont	151,326
• S Gagne Ste-Foy Que	126,900
• M Galopin Montreal Que	122,500
• I Gargantini London Ont	147,945
• R F Garrison Toronto Ont	158,470
• R Gauvin Montreal Que	102,200
• M Gervais Ste-Foy Que	234,736
• T A Gill Halifax NS	179,922
• A D M Glass Vancouver BC	191,265
• C Godbout Ste-Foy Que	108,975
• H D Goff Guelph Ont	107,800
• A A Goldenberg Toronto Ont	111,776
• G H Gonnet Waterloo Ont	307,888

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• M F A Goosen Kingston Ont	112,620
• A Gosselin Ste-Foy Que	110,000
• C J Gosselin Ste-Foy Que	103,429
• T E Gough Victoria BC	210,073
• C K Govind Toronto Ont	116,075
• W A G Graham Edmonton Alta	144,082
• J Grant Halifax NS	160,634
• D Gravel Montreal Que	123,061
• B R Green Vancouver BC	105,956
• B Greenwood Toronto Ont	237,590
• J Guertin Montreal Que	101,255
• J Y Guigne St John's Nfld	234,426
• J E Guillet Toronto Ont	139,538
• L V Gusta Saskatoon Sask	148,296
• R I L Guthrie Montreal Que	408,500
• W G Habashi Montreal Que	481,779
• R L Haedrich St John's Nfld	290,000
• B K Hall Halifax NS	103,370
• J Hall St John's Nfld	196,650
• E D Hallman Sudbury Ont	102,000
• A E Hamielec Hamilton Ont	130,829
• R E W Hancock Vancouver BC	111,750
• S Hanessian Montreal Que	172,946
• A D Hanson Montreal Que	145,000
• W N Hardy Vancouver BC	218,785
• L Harris St John's Nfld	151,435
• R L Harris Montreal Que	130,104
• J P Harrison Kingston Ont	132,280
• P J Harrison Vancouver BC	146,626
• R Harrop Burnaby BC	166,182
• P D Harvey Sherbrooke Que	118,836
• M D Hasinoff Vancouver BC	151,000
• O F Hasser Burnaby BC	135,000
• E B Hawbolt Vancouver BC	217,930
• F C Hawthorne Winnipeg Man	111,357
• A S Hay Montreal Que	140,602
• J F Hayes Montreal Que	140,000
• M A Hayes Guelph Ont	103,415
• S Haykin Hamilton Ont	148,400
• P D N Hebert	115,000
• B Heinrich Burnaby BC	165,861
• W H Hendershot Montreal Que	181,591
• C L Hew Toronto Ont	143,754
• C Hillaire-Marcel Montreal Que	243,075
• O Hindsgaul Edmonton Alta	104,574
• A Hirose Saskatoon Sask	121,800
• C Hiruki Edmonton Alta	117,560
• V S Hoa Montreal Que	130,360
• P W Hochachka Vancouver BC	173,370
• R Hodgetts Edmonton Alta	141,520
• D Hodouin Ste-Foy Que	112,855
• W J R Hoefer Ottawa Ont	121,900
• E Hoek Toronto Ont	118,750
• D A Holden Waterloo Ont	161,013
• J M Hollerbach Montreal Que	121,500
• J L Holmes Ottawa Ont	128,520
• R C Holt Toronto Ont	238,770
• P A Horgen Toronto Ont	107,322
• S E Hrudey Edmonton Alta	250,280
• J Hubert Montreal Que	145,139
• P M Huck Edmonton Alta	160,660
• P C Hughes Toronto Ont	120,234
• N P A Huner London Ont	139,156
• I W Hunter Montreal Que	102,534
• R K Ibrahim Montreal Que	161,272
• D R Idler St John's Nfld	115,542
• R G Ingram Montreal Que	264,677
• G A Irons Hamilton Ont	194,878
• M Isaacson Vancouver BC	179,000
• M B Isman Vancouver BC	106,450
• M R Ito Vancouver BC	332,400
• G Ivany Saskatoon Sask	236,490
• G Ivany Saskatoon Sask	175,734
• B R James Vancouver BC	243,261

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• N P James Kingston Ont	131,443
• M A Jenkins Kingston Ont	116,000
• S E Jensen Edmonton Alta	108,861
• M H Jericho Halifax NS	104,184
• R E Jervis Toronto Ont	110,127
• D L Johnston Montreal Que	410,654
• G W Johnston Toronto Ont	118,447
• C R Jolicoeur Sherbrooke Que	120,000
• J J Jonas Montreal Que	506,921
• G Jones Vancouver BC	316,000
• J B Jones Toronto Ont	277,527
• I J Jordaan St John's Nfld	226,727
• R B Jordan Edmonton Alta	114,264
• G A Jullien Windsor Ont	197,807
• N G Juma Edmonton Alta	135,000
• P Kabal Montreal Que	138,090
• S C F Kaliaguine Ste-Foy Que	137,000
• N E Kalogerakis Calgary Alta	120,626
• M R Kamal Montreal Que	210,621
• L W Kannenberg Guelph Ont	128,235
• F W Karasek Waterloo Ont	124,750
• P Kebarle Edmonton Alta	106,358
• J B Kelly Ottawa Ont	198,485
• W B Kendrick Waterloo Ont	152,320
• P J Kenniff Montreal Que	141,952
• R J Kerekes Vancouver BC	124,000
• R Kerrich Saskatoon Sask	142,531
• D G Kilburn Vancouver BC	159,887
• P Kitching Edmonton Alta	405,000
• D Kluepfel Laval-des-Rapides Que	162,805
• R H Kluger Toronto Ont	159,266
• E J Knystautas Ste-Foy Que	117,960
• C J Krebs Vancouver BC	443,152
• T E Krogh Toronto Ont	104,790
• H R Krouse Calgary Alta	110,700
• V D Krstic Kingston Ont	139,900
• U Kuhnlein Montreal Que	109,166
• S Kumar Saskatoon Sask	161,757
• D J Kushner Toronto Ont	146,885
• J C T Kwak Halifax NS	106,105
• T K Kyser Saskatoon Sask	149,436
• S Lacelle Sherbrooke Que	112,626
• G Lachapelle Calgary Alta	139,000
• A Laneville Sherbrooke Que	135,382
• J Lapointe Ste-Foy Que	100,147
• W M Last Winnipeg Man	118,286
• L W M Lau London Ont	290,921
• J D Lavers Toronto Ont	104,667
• D B Layzell Kingston Ont	109,688
• R M Leblanc Trois-Rivieres Que	241,288
• P H LeBlond Vancouver BC	123,800
• M Lecours Ste-Foy Que	115,657
• E F LeDrew Waterloo Ont	114,442
• A Lee Hamilton Ont	309,716
• W C Leggett Halifax NS	322,169
• J Lelievre Wolfville NS	206,897
• R U Lemieux Edmonton Alta	103,177
• J G Lenard Waterloo Ont	103,000
• C Leroy Montreal Que	136,000
• J R Leslie Kingston Ont	240,000
• G L'Esperance Montreal Que	121,450
• L Lessard Montreal Que	735,000
• R Le Van Mao Montreal Que	148,874
• M D Levine Montreal Que	514,249
• J G Levy Vancouver BC	210,100
• H F Li Montreal Que	151,295
• C A Lin Montreal Que	137,659
• J Lipkowski Guelph Ont	150,211
• R List Toronto Ont	267,000
• A E Litherland Toronto Ont	210,000
• J Litva Hamilton Ont	126,141
• J Locat Ste-Foy Que	153,190
• J W Lown Edmonton Alta	136,294
• F Lustman Montreal Que	135,000

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• D B MacFarlane Montreal Que	298,500
• R Maciejko Montreal Que	204,859
• A F MacKenzie Montreal Que	167,507
• S A Macko St John's Nfld	106,100
• G M MacNabb Nepean Ont	100,000
• J Majithia Guelph Ont	125,000
• A S Malowany Montreal Que	105,680
• J G Malpas St John's Nfld	184,435
• M M Mantei Toronto Ont	191,002
• N J Marchand Que	296,619
• R H Marchesssault Montreal Que	288,063
• A Margaritis London Ont	153,400
• J F Martin Toronto Ont	2,540,200
• J H Masliyah Edmonton Alta	122,800
• L Mason Ste-Foy Que	131,900
• R A Masut Montreal Que	109,637
• J C McConnell North York Ont	422,100
• C D McCrosky Saskatoon Sask	206,620
• A B McDonald Kingston Ont	4,400,000
• D J McEwen Saskatoon Sask	119,060
• J E McInerney Victoria BC	215,000
• N S McIntyre London Ont	194,180
• B D McKersie Guelph Ont	293,094
• A McLean Toronto Ont	181,500
• B R McMahon Calgary Alta	110,743
• J N McNeil Ste-Foy Que	100,270
• R M Measures Toronto Ont	118,296
• D A Meneley Fredericton NB	141,635
• T K Menon Vancouver BC	137,000
• A J Merer Vancouver BC	124,146
• J Meyer Vancouver BC	117,472
• P G Mezey Saskatoon Sask	114,560
• D M Miller Victoria BC	143,000
• C A Mims Toronto Ont	383,300
• I V Mitchell London Ont	293,268
• V J Modi Vancouver BC	174,020
• M Moisan Montreal Que	120,820
• M M Moloney Calgary Alta	214,112
• R M Moore Halifax NS	167,119
• T R Moore Montreal Que	196,500
• M Moo-Young Waterloo Ont	196,987
• N R Morgenstern Edmonton Alta	165,160
• R H Morris Toronto Ont	109,193
• I N Morrison Winnipeg Man	142,027
• M Moskovits Toronto Ont	168,546
• E W Mountjoy Montreal Que	100,860
• A Mucci Montreal Que	123,372
• K Muehlenbachs Edmonton Alta	107,705
• D B Muggeridge St John's Nfld	215,750
• K L Murphy Hamilton Ont	225,038
• E D Murray Winnipeg Man	147,028
• J C Muzio Victoria BC	171,540
• J Mylopoulos Toronto Ont	201,190
• L A Mysak Montreal Que	165,625
• A Naimark Winnipeg Man	194,193
• S Nakai Vancouver BC	130,612
• M Nakhla Ottawa Ont	209,000
• A J Naldrett Toronto Ont	187,670
• National Science Foundation USA	261,000
• K W Neale Sherbrooke Que	144,000
• M Nemer Montreal Que	100,000
• A W Neumann Toronto Ont	125,309
• A Ng Vancouver BC	122,800
• F T T Ng Waterloo Ont	100,610
• P S Nicholson Hamilton Ont	377,091
• J Nicolas Sherbrooke Que	126,630
• H Niki North York Ont	138,000
• T H North Toronto Ont	125,925
• P R Norton London Ont	289,005
• B A Oaks Guelph Ont	113,540
• R K O'Dor Halifax NS	121,717
• A C Oehlschlager Burnaby BC	199,132
• A A Offenberger Edmonton Alta	197,400
• M Ogg Ottawa Ont	185,000

INDUSTRY, SCIENCE AND TECHNOLOGY—*Continued*

	$
• D W Oldenburg Vancouver BC	110,080
• W K Oldham Vancouver BC	152,640
• D P Ormrod Guelph Ont	130,880
• D O'Shaughnessy Verdun Que	133,500
• J N Owens Victoria BC	109,910
• G A Ozin Toronto Ont	132,552
• S A Page Winnipeg Man	145,500
• W J Page Edmonton Alta	131,040
• M P Paidoussis Montreal Que	173,808
• P K T Pang Edmonton Alta	165,000
• G G Patry Hamilton Ont	116,000
• J B Pawliszyn Waterloo Ont	112,520
• K G Pedersen London Ont	245,431
• T F Pedersen Vancouver BC	204,235
• E Pelletier Ste-Foy Que	141,217
• W R Peltier Toronto Ont	324,000
• A D Pelton Montreal Que	128,488
• H Pepin Ste-Foy Que	430,345
• L E Peppard Kingston Ont	113,500
• S F Perry Ottawa Ont	114,657
• H E Petch Victoria BC	141,113
• R E Peter Edmonton Alta	108,913
• E Peters Vancouver BC	131,610
• R L Peterson Guelph Ont	139,800
• R P Pharis Calgary Alta	160,000
• J E Phillips Vancouver BC	102,382
• J P Phillips Guelph Ont	107,022
• M Piche Ste-Foy Que	156,151
• E Piers Vancouver BC	220,150
• M Pigeon Ste-Foy Que	161,320
• M M Pintar Waterloo Ont	120,660
• W C Plaxton Kingston Ont	104,527
• M Poirier Sherbrooke Que	140,958
• J C Polanyi Toronto Ont	257,000
• E E Prepas Edmonton Alta	106,543
• R L Probert Ottawa Ont	121,077
• R E Prud'homme Ste-Foy Que	162,000
• R J Puddephatt London Ont	130,321
• W R Pulleyblank Waterloo Ont	137,500
• R Racine Montreal Que	154,600
• J Rajski Montreal Que	346,984
• D J Randall Vancouver BC	155,000
• J P Reilly Hamilton Ont	159,932
• M A J Rigaud Montreal Que	273,750
• V M Ristic Toronto Ont	107,900
• S Rizkalla Winnipeg Man	778,000
• R J Robertson Kingston Ont	101,500
• W Robertson Halifax NS	125,000
• P T Robinson Halifax NS	132,520
• J C Roff Guelph Ont	116,151
• P J Romaniuk Victoria BC	101,517
• B I Roots Toronto Ont	360,822
• S J Rothstein Guelph Ont	278,438
• D J Roulston Waterloo Ont	102,800
• J M Rousseau Montreal Que	103,000
• R K Rowe London Ont	163,741
• C Roy Ste-Foy Que	136,944
• R Roy Ottawa Ont	145,552
• R Roy Ste-Foy Que	155,894
• J N R Ruddick Vancouver BC	118,969
• A Rudin Waterloo Ont	200,244
• R D Russell Vancouver BC	163,800
• D G Ryan Montreal Que	1,466,750
• C A T Salama Toronto Ont	514,375
• M E Salcudean Vancouver BC	172,700
• I V Samarasekera Vancouver BC	213,214
• G Sauve Laval-des-Rapides Que	100,440
• Y Savaria Montreal Que	155,250
• R A Savidge Fredericton NB	147,700
• L Savoie Ste-Foy Que	139,776
• M Sayer Kingston Ont	269,011
• W G Saywell Burnaby BC	144,077
• H I Schiff North York Ont	675,180
• D J Schoen Montreal Que	128,390
• H P Schreiber Montreal Que	183,794
• P J Schultz London Ont	121,600
• K P Schwarz Calgary Alta	115,700
• D S Scott Waterloo Ont	100,939
• R N Scott Fredericton NB	102,650
• B Segal Guelph Ont	269,477
• H J J Sequin Edmonton Alta	506,305
• A P S Selvadurai Ottawa Ont	143,700
• L Shafai Winnipeg Man	729,452
• B Shizgal Vancouver BC	128,600
• M J Shulman Toronto Ont	108,400
• P L Silveston Waterloo Ont	130,018
• R E Simard Ste-Foy Que	101,640
• J G Simmons Hamilton Ont	564,802
• J J Simpson Guelph Ont	226,000
• A J Sinclair Vancouver BC	100,417
• D G Sinclair Ottawa Ont	140,000
• R S Singh Hamilton Ont	116,400
• H M Skarsgard Saskatoon Sask	172,427
• D M Skopik Saskatoon Sask	1,951,800
• J J Sloan Waterloo Ont	128,000
• C Smith Guelph Ont	156,404
• D C Smith Kingston Ont	231,891
• D G Smith Calgary Alta	108,785
• D L Smith Montreal Que	163,000
• R W Smith Kingston Ont	170,982
• V H Smith Kingston Ont	124,710
• G R South St Andrew's NB	264,000
• A N Spencer Edmonton Alta	103,165
• K D Srivastava Vancouver BC	141,500
• D G Stairs Montreal Que	369,140
• P R Steiner Vancouver BC	211,120
• F R Steward Fredericton NB	103,000
• B P Stoicheff Toronto Ont	115,873
• P M Stokes Toronto Ont	133,500
• K B Storey Ottawa Ont	150,864
• D W Strangway Vancouver BC	578,571
• D W Strangway Vancouver BC	116,666
• J O Strom-Olsen Montreal Que	193,440
• D F Strong St John's Nfld	134,670
• S S Stuchly Ottawa Ont	144,700
• C Y Suen Montreal Que	171,545
• W Y Svrcek Calgary Alta	116,431
• J F Sykes Waterloo Ont	108,320
• J A Szpunar Montreal Que	121,640
• P A Tanguy Ste-Foy Que	223,975
• The Royal Society of Canada Ottawa Ont	250,000
• M L W Thewalt Burnaby BC	230,424
• J E Thompson Guelph Ont	177,332
• L U Thompson Toronto Ont	111,302
• D J Thomson Winnipeg Man	114,600
• T A Thorpe Calgary Alta	207,500
• K Thulasiraman Montreal Que	109,080
• T Tiedje Vancouver BC	141,529
• T Timusk Hamilton Ont	165,443
• R Tinawi Montreal Que	333,000
• S S Tobe Toronto Ont	104,500
• J Toguri Toronto Ont	162,524
• G H N Towers Vancouver BC	185,500
• J M Tranquilla Fredericton NB	290,920
• S D Tremaine Toronto Ont	648,071
• A M Tremblay Sherbrooke Que	188,523
• B Tuchweber Montreal Que	105,102
• J Tulip Edmonton Alta	132,350
• M A Tung Halifax NS	376,382
• D H Turpin Kingston Ont	184,821
• B W Unger Calgary Alta	113,020
• D A VandenBerg Victoria BC	127,331
• W T H Van Oers Winnipeg Man	177,000
• S A Vanstone Waterloo Ont	151,952
• J C Vederas Edmonton Alta	155,975
• J E S Venart Fredericton NB	234,870
• J K Vessey Winnipeg Man	106,364
• J P Villeneuve Ste-Foy Que	117,764

INDUSTRY, SCIENCE AND TECHNOLOGY—*Concluded*

	$
• L C Vining Halifax NS	164,700
• E W Vogt Vancouver BC	130,000
• R C Von Borstel Edmonton Alta	127,487
• R P Voroney Guelph Ont	163,920
• Z G Vranesic Toronto Ont	112,947
• J C Waddington Hamilton Ont	500,000
• A P Wade Vancouver BC	132,735
• R G Walker Hamilton Ont	128,578
• J Walsh St John's Nfld	130,000
• C E Waltham Vancouver BC	173,000
• O P Ward Waterloo Ont	470,476
• C Ware Fredericton NB	176,941
• J Warkentin Hamilton Ont	143,368
• A P Watkinson Vancouver BC	132,100
• A K Watson Montreal Que	149,565
• G C Weatherly Toronto Ont	156,750
• J M Webster Burnaby BC	126,046
• L Weiler Vancouver BC	187,671
• F Weinberg Vancouver BC	100,800
• M R Wertheimer Montreal Que	150,000
• J A Westgate Toronto Ont	119,650
• D W S Westlake Edmonton Alta	136,213
• B N White Kingston Ont	101,292
• A G Wildeman Guelph Ont	130,881
• D L Williams Vancouver BC	362,720
• A E Williams-Jones Montreal Que	121,950
• M A Winnik Toronto Ont	320,006
• S G Withers Vancouver BC	113,892
• S Wolfe Kingston Ont	241,398
• S L Wong Calgary Alta	108,600
• C M Wood Hamilton Ont	243,429
• J M Wood Guelph Ont	103,376
• R T Woodhams Toronto Ont	111,472
• C M Woodside Ottawa Ont	107,470
• D T Wright Waterloo Ont	368,876
• D T Wright Waterloo Ont	249,776
• J S Wroblewski St John's Nfld	164,000
• J C F Wu Waterloo Ont	107,667
• G R Wyatt Kingston Ont	175,000
• R C Wyndham Ottawa Ont	119,868
• J Xu Toronto Ont	181,232
• F C H Yeh Edmonton Alta	170,301
• T S Yoon Toronto Ont	181,000
• D York Toronto Ont	119,000
• R P Young Kingston Ont	196,300
• M M Yovanovich Waterloo Ont	184,563
• T J Zamb Saskatoon Sask	105,132
• L O Zamir Laval-des-Rapides Que	138,463
• P D Ziogas Montreal Que	140,733

Statistics Canada $10,632

Grant to Inter-American Statistical Institute $6,188

Grant to Conference of Commonwealth Statisticians $4,444

JUSTICE $289,211,805

Department $267,352,341

Uniform Law Conference of Canada to assist in payment of administrative expenses $6,000

Uniform Law Conference of Canada for the research purposes of the Conference $21,226

International Commission of Jurists $17,575

International Commission of Jurists for its annual programs on Human Rights for Francophone $5,000

L'Institut international de droit d'expression francaise (IDEF) $1,500

Grants to encourage student specialization in legislation drafting $89,280

$

Grants to encourage native people to enter the legal profession $296,587

Duff-Rinfret Scholarship Program $86,150

Canadian Association of Chiefs of Police for the Law Amendments Committee $16,150

British Institute of International and Comparative Law (CLAS) $9,500

Hague Academy of International Law $11,400

Institut International des droits de l'homme (anglais et francais) $3,000

Canadian Human Rights Foundation $20,000

Canadian Judicial Centre Ottawa Ont $162,500

Aboriginal Self-Government Negotiations $530,431

• Ontario Métis and Aboriginal Association—Ontario	151,156
• Manitoba Métis Federation—Manitoba	315,000

Canadian Association of Provincial Court Judges British Columbia $66,500

Canadian Law Information Council—Ontario $380,200

Canadian Society of Forensic Science—Ontario $25,621

Consultation and Development $514,405

Contributions for a Summer Exchange Program between civil and common law students $286,140

Contributions to encourage experimental and research work in legal aid $156,605

Contributions to the University of Ottawa—Legislative Program $93,455

Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal aid systems $86,482,199

• Province of Alberta	7,033,531
• Province of British Columbia	9,062,383
• Province of Manitoba	3,504,293
• Northwest Territories	1,287,668
• Province of New Brunswick	1,439,515
• Province of Newfoundland	1,707,489
• Province of Nova Scotia	3,222,000
• Province of Ontario	39,280,999
• Province of Prince Edward Island	226,156
• Province of Quebec	16,534,868
• Province of Saskatchewan	2,725,903
• Yukon Territory	457,396

Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of crimes $9,070,644

• Province of Alberta	798,534
• Province of British Columbia	1,044,400
• Province of Manitoba	379,645
• Northwest Territories	121,026
• Province of New Brunswick	167,451
• Province of Newfoundland	111,906
• Province of Nova Scotia	301,919
• Province of Ontario	3,300,780
• Province of Quebec	2,323,720
• Province of Saskatchewan	353,920
• Yukon Territory	117,344

Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development and the development of information and record-keeping systems relative to the implementation of the Young Offenders Act $4,698,147

• BC Probation Records	258,787
• New Brunswick Justice	739,955

JUSTICE—*Concluded*

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• Newfoundland Social Services	233,480
• Nova Scotia Attorney General	170,460
• Ontario Correctional Services	1,742,940
• Ontario Attorney General	567,640
• Quebec Health and Social Services	276,440

Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act $158,055,808

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• Province of Alberta	16,587,876
• Province of British Columbia	18,775,317
• Province of Manitoba	6,376,081
• Northwest Territories	3,765,407
• Province of New Brunswick	4,466,000
• Province of Newfoundland	6,009,000
• Province of Nova Scotia	6,614,321
• Province of Ontario	62,442,762
• Province of Quebec	24,769,134
• Province of Saskatchewan	7,110,476
• Yukon Territory	1,139,334

Criminal Law Reform Fund (including Child Sexual Abuse—Demonstration Projects, Victims of Crime, Pornography, Prostitution and Development Projects Administration) $1,005,683

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• Prince Edward Island Department of Justice	106,795

Human Rights Fund $235,598

Native Courtworker Program and related projects for Native People $3,416,688

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• Province of Alberta	953,530
• Province of British Columbia	712,509
• Province of Manitoba	270,300
• Northwest Territories	286,180
• Province of Newfoundland	100,185
• Province of Ontario	504,435
• Province of Quebec	451,100
• Yukon Territory	132,250

Public Legal Education and Information Fund $1,588,349

	$
• Law Society of Upper Canada—Ontario	282,927
• Magazine Justice (1988) Inc—Québec	199,176
• Canadian Law Information Council—Ontario	100,000

Commissioner for Federal Judicial Affairs $20,976,931

Gratuities to a surviving spouse of a judge who dies while in Office or to such dependents as may be approved by Treasury Board in an amount equal to one-sixth of the salary payable to the judge at the time of his death $65,234

Annuities under the Judges' Act $20,911,697

	$
• Mr C Noel	102,310

Supreme Court of Canada $882,533

Annuities under the Judges' Act $882,533

LABOUR $128,687,689

Department $128,687,689

Grant to support activities which contribute to Occupational Safety and Health objectives $ 20,000

Grant to support standards-writing associations $15,000

Grant to Canadian Joint Fire Prevention Publicity Committee $10,000

Grant to Canadian Association of Fire Chiefs $25,000

Marion V Royce Memorial grants to provide financial assistance to special projects which focus on women in the workforce $25,000

Payment for labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring or severe economic disruption in an industry or region $96,197,979

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• Canada Employment and Immigration Commission Ottawa Ont	96,197,979

Supplementary compensation to certain widows of merchant seamen $8,128

Contributions to Canadian Labour Congress labour education programs $4,645,228

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• Canadian Labour Congress Ottawa Ont	4,645,228

Central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $1,388,708

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• Canadian Conference of Teamsters St-Leonard Que	181,839
• Canadian Federation of Labour Ottawa Ont	438,565
• Centrale de l'enseignement Ste-Foy Que	184,402
• Centrale des Syndicats Montreal Que	121,360
• Confederation des Syndicats Montreal Que	462,542

Labour Unions not affiliated with a central labour organization and individual union members for labour education $1,464,730

Atlantic Region Labour Education Centre $440,428

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• Canadian Labour Congress Ottawa Ont	440,428

Labour Assignment Program $868,031

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• Canadian Labour Congress Ottawa Ont	117,181
• The IWA Canada Vancouver BC	100,690

Technology Impact Programs $862,987

Labour Issues Assistance $98,100

Older Workers Assistance $22,618,370

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• Assurance-vie Desjardins Levis-Lauzon Que	22,618,370

NATIONAL DEFENCE $579,682,273

Department $569,434,367

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan ($4,750)

Mrs Mary Whittington $200

Mrs Eleanor Nixon $1,048

Mr RP Thompson $10,219

Conference of Defence Associations Ottawa Ont $280,000

Army Cadet League of Canada Ottawa Ont $195,000

Air Cadet League of Canada Ottawa Ont $195,000

Navy League of Canada Ottawa Ont $195,000

Royal Canadian Naval Association Toronto Ont $9,490

Naval Officers Association Toronto Ont $25,690

Royal Canadian Air Force Association Ottawa Ont $34,255

Royal Canadian Navy Benevolent Fund Ottawa Ont $10,285

Royal Canadian Air Force Benevolent Fund Ottawa Ont $12,090

Canadian Forces Personnel Assistance Fund Ottawa Ont $11,305

Rifle Associations $160,872

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• Dominion of Canada Rifle Association Ottawa Ont	128,000

Military and United Services Institutes $30,070

Canadian Universities—Military studies $1,912,217

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• University of British Columbia Vancouver BC	111,570
• University of Calgary Calgary Alta	136,070
• Dalhousie University Halifax NS	144,010
• Laval University Montreal Que	137,500
• Queen's University Kingston Ont	111,341
• York University Toronto Ont	142,720

Canadian Institute of Strategic Studies $100,000

Centre for Conflict Studies $75,000

NATIONAL DEFENCE—*Concluded*

Canadian Institute of International Affairs $50,000

Royal Military College Club of Canada Kingston Ont $18,000

NATO military budgets and agencies $36,573,764

NATO infrastructure—Capital expenditures $123,841,802

Material produced for transfer as mutual aid $14,908,448

Contributions to provinces and municipalities for capital assistance projects $3,071,485

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• Bagotville Que	229,900
• Calgary Alta	1,054,500
• Chilliwack BC	139,200
• Edmonton Alta	254,000
• Petawawa Ont	128,300
• Shilo Man	425,200
• Wainwright Alta	436,000

Contribution to the International Maritime Satellite Organization $152,836

Contribution to the Civil Air Search and Rescue Association $1,131,000

Payments under Parts I-IV of the Defence Services Continuation Act $6,058,654

Payments under the Supplementary Retirement Benefits Act $375,529,523

Contributions under the defence industrial research program $4,845,864

Emergency Preparedness Canada $10,247,906

Research Fellowship Emergency Planning $60,000

Contributions to the provinces and municipalities pursuant to the Emergency Preparedness Act $6,557,450

• Alberta	372,031
• Manitoba	522,430
• New Brunswick	173,422
• Newfoundland	184,854
• Nova Scotia	286,117
• Ontario	1,900,000
• Prince Edward Island	821,892
• Quebec	1,500,000
• Saskatchewan	453,985
• Yukon Territory	150,401

Contributions to provinces for assistance relating to natural disasters $3,630,456

• Manitoba	270,000
• New Brunswick	2,910,456
• Northwest Territories	450,000

NATIONAL HEALTH AND WELFARE $30,976,431,642

Department $30,779,093,020

DEPARTMENTAL ADMINISTRATION PROGRAM $2,577,044

Grant to the International Agency for Research on Cancer Lyon France $450,248

Membership fees to international organizations $173,000

• Association Internationale de la Securite Sociale Geneva Switzerland	110,000

Grant to the United Nations Fund for Drug Abuse Control Vienna Austria $900,000

Grants to voluntary health and social services organizations under the Therese Casgrain Award $5,000

Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems $1,048,796

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• British Columbia Ministry of Social Services and Housing Vancouver BC	100,000
• Canadian Hospital Association Ottawa Ont	117,000
• Quebec Ministere de la Main-d'oeuvre et de la Securite du Revenu Quebec Que	500,000

HEALTH SERVICES AND PROMOTION PROGRAM $6,714,407,933

Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research $3,752,097

• Canadian Council on Smoking and Health Ottawa Ont	265,750
• National People First Downsview Ont	100,000
• Non-Smokers Rights Association Toronto Ont	200,000

Grants to national voluntary health organizations to assist with the operating costs of national offices $2,899,000

• Canadian Hemophilia Society Montreal Que	108,000
• Canadian Mental Health Association Toronto Ont	179,000
• Canadian Public Health Association Ottawa Ont	115,000
• Huntington Society of Canada Cambridge Ont	100,000
• Planned Parenthood Federation of Canada Ottawa Ont	146,000

Grant to Canadian Centre on Substance Abuse $2,000,000

• Canadian Centre on Substance Abuse Ottawa Ont	2,000,000

Grant to the World Health Organization in support of the regional/inter-regional project on health promotion based in the World Health Organization Regional Office in Europe Geneva Switzerland $67,996

Payments under the Federal/Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act for Insured Health Services Program $5,317,324,000 **(see APPENDICES 1 AND 2)**

Payments under the Federal/Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act for Extended Health Care Services Program $1,345,798,000 **(see APPENDICES 1 AND 2)**

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health $30,522,912

• Addiction Research Foundation Toronto Ont	196,672
• Alberta Cancer Board Edmonton Alta	149,242
• Camp Hill Medical Centre Halifax NS	130,858
• Canadian Cancer Society Toronto Ont	358,988
• Canadian Hospital Association Ottawa Ont	100,742
• Canadian Medical Association Ottawa Ont	112,400
• Canadian Red Cross Society Hamilton Ont	740,992
• Canadian Red Cross Society Toronto Ont	146,931
• Carleton University Ottawa Ont	103,570
• Children's Hospital of Eastern Ontario Ottawa Ont	119,287
• City of Dartmouth Dartmouth NS	146,052
• Concordia University Montreal Que	113,028
• Crop Protection Institute of Canada Willowdale Ont	100,000
• Dalhousie University Halifax NS	711,446
• Douglas Hospital Verdun Que	104,391
• Government of Newfoundland and Labrador St John's Nfld	100,000
• Government of Northwest Territories Yellowknife NWT	303,897
• Hopital St-Francois d'Assise Quebec Que	118,500
• Hopital Ste-Justine Montreal Que	282,011
• Hopital St-Luc Montreal Que	159,083
• Hospital for Sick Children Toronto Ont	593,976
• Hugh MacMillan Medical Centre Toronto Ont	161,646
• Institut Armand-Frappier Laval Que	303,782
• Institut de Recherches Cliniques de Montreal Montreal Que	172,940
• McGill University Montreal Que	1,161,373
• McMaster University Hamilton Ont	1,284,737
• Memorial University of Newfoundland St John's Nfld	341,812
• Montreal Children's Hospital Montreal Que	354,105
• Montreal General Hospital Montreal Que	1,175,104

NATIONAL HEALTH AND WELFARE—*Continued*

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• Medical Research Council Ottawa Ont	171,668
• National Cancer Institute for Canada Toronto Ont	150,000
• New Brunswick Department of Health and Community Services Fredericton NB	102,400
• North Bay Psychiatric Hospital North Bay Ont	118,868
• Nova Scotia Department of Health and Fitness Halifax NS	125,519
• Ontario Cancer Institute Toronto Ont	147,302
• PEI Department of Health and Social Services Charlottetown PEI	101,966
• Queen's University Kingston Ont	159,077
• Sir Mortimer Davis Jewish General Hospital Montreal Que	691,741
• St Paul's Hospital Vancouver BC	160,857
• Sunnybrook Medical Centre Toronto Ont	184,599
• The Gage Research Institute Toronto Ont	203,035
• Toronto General Hospital Toronto Ont	294,882
• University of Alberta Edmonton Alta	1,058,916
• University of British Columbia Vancouver BC	1,811,357
• University of Calgary Calgary Alta	1,450,144
• University of Laval Quebec Que	1,039,470
• University of Manitoba Winnipeg Man	2,449,089
• University of Montreal Montreal Que	866,397
• University of Ottawa Ottawa Ont	1,907,537
• University of Saskatchewan Saskatoon Sask	442,387
• University of Toronto Toronto Ont	2,602,546
• University of Waterloo Waterloo Ont	188,216
• University of Western Ontario London Ont	862,398

Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research $11,054,642

• Aids Committee of Toronto Toronto Ont	150,000
• Aids Network of Edmonton Edmonton Alta	135,000
• Aids New Brunswick Fredericton NB	118,078
• Aids Vancouver Vancouver BC	150,000
• Alcohol and Drug Commission of Newfoundland and Labrador St John's Nfld	162,926
• Big Sister Association of Metropolitan Toronto Toronto Ont	100,860
• Canadian Association for School Health Montreal Que	115,000
• Canadian Institute of Planners Ottawa Ont	269,799
• Canadian Mental Health Association Halifax NS	110,982
• Canadian Public Health Association Ottawa Ont	433,138
• Comite Sida Aide Montreal Montreal Que	262,000
• Cumberland County Family Planning Amherst NS	144,992
• Four Worlds Development Project Pincher Creek Alta	149,940
• Ligue de l'Epilepsie du Quebec Montreal Que	102,768
• Metro Area Committee on Aids Halifax NS	116,516
• Miels Quebec Quebec Que	117,600
• National People First Project Downsview Ont	151,217
• Native Council of Canada Ottawa Ont	136,228
• Nova Scotia Persons with Aids Coalition Halifax NS	140,620
• The Elizabeth Fry Society of Hamilton Hamilton Ont	119,212
• Village Clinic Inc Winnipeg Man	150,000
• Women and Work Research Education Society Burnaby BC	106,811

Contributions to organizations, groups and individuals to address problems encountered by victims of violence $189,286

Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse $800,000

• Fondation Jean Lapointe Inc Montreal Que	600,000
• Pavillon Grand Elan Mont-Rolland Que	200,000

SOCIAL SERVICES PROGRAM $5,061,351,709

Grants to national voluntary social services organizations to assist with the operating costs of national offices $3,327,000

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• Boy's and Girl's Club of Canada Willowdale Ont	145,000
• Canadian Association for Community Living Downsview Ont	160,000
• Canadian Association of Social Workers and Canadian Association of Schools of Social Work/Continuing Professional Education for Social Workers Project St John's Nfld	102,110
• Dept de sante communautaire Cite de la sante de Laval Laval Que	138,372
• Canadian Child Welfare Association Ottawa Ont	110,000
• Canadian Coordinating Council on Deafness Ottawa Ont	113,000
• Canadian Council on Children and Youth Ottawa Ont	105,000
• Canadian Council on Homemakers Toronto Ont	100,000
• Canadian Council on Rehabilitation and Works Winnipeg Man	130,000
• Canadian Council on Social Development Ottawa Ont	575,000
• Canadian National Institute for the Blind Toronto Ont	100,000
• Canadian Paraplegic Association Don Mills Ont	115,000
• Canadian Rehabilitation Council for Disabled Toronto Ont	142,000
• Family Services Canada Ottawa Ont	125,000
• International Social Services Canada Ottawa Ont	176,000
• Learning Disabilities Canada Ottawa Ont	120,000
• London Family Court Clinic London Ont	132,245
• Ma Mawi Wi Chi Itata Centre Inc Winnipeg Man	120,164
• Marymound Inc Wiinipeg Man	119,204
• National Anti-Poverty Organization Ottawa Ont	250,000
• Ontario Institute for Studies in Education Toronto Ont	107,226

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $11,181,848

• Canadian Association for Community Living Toronto Ont	415,000
• Canadian Association for Community /Nova Scotia Division Dartmouth NS	308,644
• Canadian Association of Independent Living Ottawa Ont	429,972
• Canadian Children's Foundation Toronto Ont	1,300,000
• Canadian Council on Children and Youth Ottawa Ont	113,501
• Canadian Council on Social Development Ottawa Ont	558,000
• Centre for Independent Living in Toronto Toronto Ont	151,858
• Independent Living Centre Thunder Bay Ont	183,629
• Independent Living Centre of Waterloo Region Waterloo Ont	191,644
• Independent Living Resource Centre Inc Winnipeg Man	241,920
• Kingston Independent Living Resource Centre Kingston Ont	105,750
• Ottawa-Carleton Independent Living Resource Centre Ottawa Ont	124,554
• Outreach Abuse Prevention Oshawa Ont	145,221
• Universite de Montreal Montreal Que	469,450
• Universite du Quebec a Montreal Montreal Que	152,933
• Universite Laval Quebec Que	250,597
• University of Calgary Calgary Alta	100,536
• University of Manitoba Winnipeg Man	374,372
• Urban Native Indian Education Society Vancouver BC	138,700
• Wilfrid Laurier University Waterloo Ont	139,015
• Ryerson Polytechnical Institute Toronto Ont	168,897
• Government of Canada-Western Economic Diversification Fund Winnipeg Man	300,000

Payments to provinces and territories under the Canada Assistance Plan $4,885,270,886
(see APPENDIX 3)

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder $115,835,612

Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, and other Canadians and the community $16,267,300
(see APPENDIX 4)

Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada $13,637,691

• Alliance des garderies Nouveau Depart Inc Ste-Foy Que	121,096
• Arctic College Nunalta Campus Iqualuit NWT	348,885
• Association des Services de Garde en milieu scolaire Montreal Que	165,748
• Canadian Association of Toy Librairies and Parent Resources Ottawa Ont	209,745

NATIONAL HEALTH AND WELFARE—*Continued*

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• Canadian Cerebral Palsy Association Ottawa Ont	195,742
• Canadian Child Day Care Federation Ottawa Ont	432,763
• Canadian Child Welfare Association Ottawa Ont	171,390
• Canadian Institute of Child Health Ottawa Ont	116,350
• Canadian Pediatric Society Children's Hospital of Eastern Ontario Ottawa Ont	399,243
• Child Development Services Foebel Institute for Early Childhood Education Truro NS	110,560
• Childscope Calgary Alta	176,372
• C M Hincks Institute Toronto Ont	111,425
• Corporate Share Care Society South Delta BC	105,790
• Council for Yukon Indians Whitehorse YT	108,505
• Dakota Ojibway Tribal Council Brandon Man	110,985
• Direction 2000 Toronto Ont	174,535
• Douglas College New Westminster BC	248,459
• Durham College of Applied Arts Oshawa Ont	278,376
• Franciscan Sisters Benevolent Edmonton Alta	397,912
• Gloucester Family Day Care Gloucester Ont	132,528
• Hopital Saint-Luc/ Dept de Sante Communautaire Montreal Que	144,491
• Independent Child Care Givers Association	197,862
• Learning Disabilities Association of Canada Ottawa Ont	108,500
• Meadow Lake Tribal Council Meadow Lake Sask	192,817
• Mic Mac Family and Children's Services of Nova Scotia Hants County NS	104,610
• Montreal Board of Trade Montreal Que	187,695
• Municipality of Metro Toronto Toronto Ont	194,124
• National Institute of Nutrition Ottawa Ont	144,200
• Native Council of Canada Ottawa Ont	381,025
• Ontario Coalition for better Child Care Toronto Ont	158,200
• Pacific Child Care Society Nanaimo BC	124,282
• Plato Adult Education Centre Toronto Ont	109,846
• Ryerson Polytechnical Institute Toronto Ont	172,280
• Society for the Development of Rural Children's Services Red Deer Alta	135,330
• St Joseph Children's Centre Halifax NS	119,906
• St Norbert Foundation St Norbert Man	121,627
• The Child Care Connection Nova Scotia Halifax NS	152,410
• The Cridge Centre for the Family Victoria BC	343,014
• Union of Ontario Indians North Bay Ont	149,950
• University of Guelph Guelph Ont	398,685
• University of Montreal Montreal Que	121,064
• West Coast Care Umbrella Resource and Support Society Vancouver BC	186,917
• YWCA of/du Canada Toronto Ont	148,494
• Zeobeequa Society Roseau River Indian Band Ginew Man	262,040

Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health services agencies and other para-public organizations which promote the involvement of seniors in the design of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability of resources which support the social welfare, health and education of seniors $15,831,372

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• Arthritis Society BC and Yukon Division Vancouver BC	173,217
• British Columbia Long Term Care Association Vancouver BC	110,998
• Canada Safety Council Ottawa Ont	227,680
• Canadian Hearing Society Toronto Ont	583,847
• Canadian Hearing Society Windsor Ont	109,122
• Canadian Institute of Senior Centres Windsor Ont	119,617
• Council on Aging of Ottawa-Carleton Ottawa Ont	117,385
• Creative Retirement Manitoba Inc Winnipeg Man	162,935
• Davenport-Perth Neighborhood Centre Toronto Ont	114,567
• Elderhostel Canada Toronto Ont	151,179
• Elizabeth Bruyere Health Centre Ottawa Ont	109,441
• Federation of Italian Canadian Seniors Toronto Ont	116,599
• German-Canadian Congress Ottawa Ont	140,983
• London Intercommunity Health Centre/Info London London Ont	141,798
• Manitoba Council on Aging Winnipeg Man	272,878
• McGill University Montreal Que	100,729
• Government of Canada-Medical Research Council Ottawa Ont	1,000,000
• Metropolitan Toronto Housing Company Ltd Willowdale Ont	168,225
• National Association of Japanese Canadians Winnipeg Man	127,900
• Ottawa West Senior Citizen's Support Service Ottawa Ont	112,362
• Senior Care Community Services to Jewish Elderly North York Ont	211,735
• Saint Boniface General Hospital Winnipeg Man	195,696
• Universite de Moncton Moncton NB	139,460
• University of Manitoba Winnipeg Man	190,783
• University of Regina Regina Sask	184,798
• University of Waterloo Waterloo Ont	190,000
• Victorian Order of Nurses for Canada Ottawa Ont	489,729
• Winter Cities Association Toronto Ont	177,140

MEDICAL SERVICES PROGRAM $124,649,796

Grants to individuals of Indian and Inuit ancestory in the form of bursaries to assist them in their health career studies $93,000

Contributions on behalf of, or to Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care facilities and institutions as well as of hospital and health care equipment $9,721,418

	$
• Berens River First Nation Berens River Man	321,000
• Big Trout Lake Band Big Trout Lake Ont	975,900
• Conseil de la Nation Huronne-Wendat Wendake Que	572,700
• Cornwall Hospital Cornwall Ont	200,000
• Grassy Narrows Band Grassy Narrows Ont	291,866
• Islington Band Kenora Ont	433,089
• Lac La Ronge Band La Ronge Sask	1,110,900
• Lake of the Woods District Hospital Kenora Ont	125,000
• Lennox Island Band Lennox Island PEI	106,122
• Little Grand Rapids Band Little Grand Rapids Man	561,219
• Moose Factory First Nation Moose Factory Ont	585,457
• Naskapi of Quebec Schefferville Que	225,000
• Nelson House Band Nelson House Man	239,000
• Nisga'a Valley Health Board Society Terrace BC	456,740
• Oromocto Band Oromocto NB	100,000
• Peter Ballantyne Band Pelican Narrows Sask	617,935
• Rolling River Band Erickson Man	153,244
• Sachigo Lake Band Sioux Lookout Ont	346,820
• Walpole Island Band Wallaceburg Ont	496,122
• Waterhen Band Dauphin Man	124,908

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $760,000

Contributions to Indian and Inuit associations or groups for consultation on Indian and Inuit health $1,025,019

	$
• Federation of Saskatchewan Indians Regina Sask	134,762
• National Indian Brotherhood Ottawa Ont	110,000

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional carreers $2,056,042

	$
• Arctic College Yellowknife NWT	101,328
• Lakehead University Thunder Bay Ont	139,204
• Manitoba Association For Native Languages Winnipeg Man	110,741
• University of Alberta Edmonton Alta	107,102
• University of British Columbia Vancouver BC	115,100
• University of Saskatchewan Regina Sask	154,101
• University of Toronto Toronto Ont	127,049
• Urban Native Indian Education Society Vancouver BC	101,363
• Yellowhead Tribal Council Spruce Grove Alta	118,000

Payment to Indian bands, associations or groups for the control and provision of health services $7,647,279

	$
• Conseil Attikamek Montagnais Village des Hurons Que	4,355,684
• Nisga'a Valley Health Board Terrace BC	919,608
• Nuu Chah Nulth Health Board Port Alberni BC	1,337,071
• River Desert Band Council Maniwaki Que	226,894
• Sandy Bay Band Marius Man	381,190
• William Charles Band Montreal Lake Sask	426,832

NATIONAL HEALTH AND WELFARE—*Continued*

Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Alcohol and Drug Abuse Program $47,232,214

	$
• Battleford Indian Health Centre North Battleford Sask	460,119
• Beaver Lake Band Detox Lac La Biche Alta	385,643
• Big Cove Indian Band Big Cove NB	416,477
• Big Trout Lake Band Big Trout Lake Ont	116,625
• Carrier Sekani Tribal Council Prince George BC	111,137
• Centre de Readaptation Wapan Roberval Que	456,589
• Champagne Indian Band Haines Junction YT	102,915
• Conne River Indian Band Conne River Nfld	106,094
• Conseil Attikamek-Montagnais Village des Hurons Que	708,530
• Conseil Attikamek-SIPI La Tuque Que	228,142
• Council for Yukon Indians Whitehorse YT	241,185
• Cowichan Band Council Duncan BC	111,771
• Cree Board of Health & Social Services James Bay Que	605,338
• Crossroads Whitehorse YT	148,200
• Dene Tha Alcohol Program High Level Alta	132,473
• Dene Salya Koe Prince Albert Sask	367,770
• Fort McMurray Band Fort McMurray Alta	287,811
• Frog Lake Alcohol Program Frog Lake Alta	400,393
• Gitskan Carrier Tribal Council Hazelton BC	140,767
• Hobbema Indian Board of Health Hobbema Alta	565,550
• Interior Native Alcohol & Drug Abuse Society Vernon BC	458,410
• James Smith Band Kinistino Sask	223,739
• Kapown Treatment Centre Grouard Alta	579,890
• Keewatinook Alcohol Abuse Program Moose Factory Ont	152,767
• Kitamaat Band Kitimaat Village BC	535,937
• Kootenay Indian Area Council Society Cranbrook BC	203,307
• Kwanlin Dun Indian Band Whitehorse YT	103,545
• Labrador Inuit Alcohol & Drug Abuse Program Northwest River Nfld	697,027
• Lesser Slave Lake Alcohol Program Lesser Slave Lake Alta	121,742
• Liard River Indian Band Watson Lake YT	102,825
• Mamaweswen Tribal Council Cutler Ont	764,033
• Mawiomi Treatment Services Maria Que	310,827
• MTS Mobile Treatment Society Prince George BC	131,424
• Meadow Lake District Chiefs Meadow Lake Sask	250,060
• Mississauga's New Credit Hagersville Ont	332,091
• Mohawk Council of Kahnawake Kahnawake Que	1,052,920
• Mohawks or Akwesasne Corwall Island Ont	204,669
• Mokakit Indian Education Research Association Vancouver BC	375,100
• Muscowpetung Three Band Edenwold Sask	109,216
• Muskrat Dam Band Muskrat Dam Ont	383,156
• NADACA of Nova Scotia Eskasoni NS	1,489,929
• NADARA Eel Ground NB	271,500
• National Association of Treatment Directors Saskatoon Sask	379,531
• National Native Advisory Council on Alcohol & Drug Abuse Ottawa Ont	136,798
• Native Alcoholism Association of Manitoba Man	664,178
• Native Horizons Treatment Centre Oshweken Ont	413,230
• Native Training Institute of Quebec Village des Hurons Que	213,214
• Nechi Institute on Alcohol & Drug Education Edmonton Alta	407,595
• Nelson House Indian Band Nelson House Man	716,583
• Nenqayni Treatment Centre 150 Mile House BC	373,579
• New Dawn Valley Centre Fort San Sask	805,000
• Nicola Valley Tribal Council Merrit BC	109,326
• Nimpkish Band Council Alert Bay BC	289,680
• Nisga'a Valley Health Board New Aiyansh BC	147,752
• Norway House Band Norway House Man	132,107
• Nunalituqait Ikajuqatigtitut Kuujjuaq Que	502,485
• Nuu Chah Nulth Health Board Port Alberni BC	324,960
• Oh-Shki-Be-Ma-Te-Ze-Win Fort Francis Ont	671,556
• Ojibway Tribal Family Services Kenora Ont	452,589
• Old Crow Indian Band Old Crow YT	110,636
• Onion Lake Band Lloydminster Sask	330,054
• Pedahbun Lodge Inc Toronto Ont	449,900
• Peguis Indian Band Hodgson Man	748,381
• Peigan Counselling Services Brocket Alta	237,224
• Pehtabun Area Council Red Lake Ont	159,317
• Peter Ballantyne Band Pelican Narrows Sask	135,376
• Rat Portage Band Kenora Ont	503,825
• Prince Albert District Chiefs Prince Albert Sask	887,500
• Saddle Lake Counselling Services Saddle Lake Alta	111,687
• Sagkeeng Alcare Inc Pine Falls Man	1,248,268
• Sal i shan Institute Vancouver BC	435,500
• Sarcee Old Agency Lodge Calgary Alta	432,315
• Saskatchewan Indian Community College Saskatoon Sask	319,898
• Saskatoon District Chiefs Saskatoon Sask	327,172
• Shellbrook Indian Agency Shellbrook Sask	604,282
• Shibogama Area Tribal Council Kasabonika Ont	465,145
• Siksika Alcohol Society Gleichen Alta	201,820
• Six Nations Band Oshweken Ont	216,409
• Southeast Resource Development Council Winnipeg Man	106,710
• Spallumcheen Indian Band Council Enderby BC	230,503
• Spanish River Band Massey Ont	155,001
• St Paul Treatment Centre Cardston Alta	771,161
• Stoney Medecine Lodge Morley Alta	397,796
• The Pas Band The Pas Man	105,669
• Tobique Indian Band Tobique NB	257,184
• Touchwood Drop In Centre Punnichy Sask	137,564
• Treaty 8 Tribal Association Fort St John BC	100,074
• Tsow-Tun La Lum Society Nanaimo BC	556,761
• Walpole Island Band Wallaceburg Ont	121,090
• Weendamagen Treatment Centre Thunder Bay Ont	602,326
• Wikwemikong Band Wikwemikong Ont	398,028
• Wilp Si'Satxw House of Purification Society Hazelton BC	524,500
• Windigo Tribal Council Sioux Lookout Ont	383,055

Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services $56,114,824

	$
• Anigawancigig Institute Inc Peterborough Ont	124,654
• Alberta Indian Health Care Commission Edmonton Alta	716,420
• Alexander Band Morinville Alta	181,858
• Alexis Band Glenevis Alta	246,685
• Algonquins of Barriere Lake Rapid Lake Que	282,058
• Assembly of Manitoba Chiefs Winnipeg Man	141,875
• Battleford Indian Health Centre Inc North Battleford Sask	1,606,261
• Beardy's and Okemasis Band Duck Lake Sask	143,983
• Bearskin Lake Band Bearskin Lake Ont	112,991
• Beaver Lake Band Lac La Biche Alta	223,329
• Berens River Indian Band Berens River Man	112,459
• Big Trout Lake Band Big Trout Lake Ont	206,668
• Bigstone Band Desmarais Alta	322,178
• Blackfoot Tribe Gleichen Alta	119,236
• Blood Tribal Department of Health Stand Off Alta	741,610
• Blue Quill Education Centre St Paul Alta	100,000
• Burnt Church Indian Band Burnt Church NB	273,586
• Cat Lake Band Cat Lake Ont	144,686
• Chippewas of Rama Band Rama Ont	207,672
• Cold Lake Tribal Administration Cold Lake Alta	231,822
• Comite de Coordination Attikamek Sipi La Tuque Que	477,810
• Confederacy of Mainland Micmacs Truro NS	125,538
• Conne River Indian Band Conne River Nfld	589,923
• Conseil Attikamek-Montagnais Village des Hurons Que	492,262
• Conseil de bande de Betsiamites Betsiamites Que	134,706
• Conseil de bande Odanak Yamaska Que	111,028
• Conseil de bande de Manouane Manouane Que	115,990
• Conseil des Indiens Montagnais de Schefferville Schefferville Que	259,571
• Conseil des Montagnais du Lac St-Jean Roberval Que	193,256
• Conseil de la Nation Huronne-Wendat Wendake Que	100,227
• Council for Native Ministries Toronto Ont	150,000
• Council for Yukon Indians Whitehorse YT	213,513
• Cowichan Band Council Duncan BC	262,820
• Crane River Indian Band Crane River Man	124,954
• Cree Band Fort Chipewyan Alta	158,959
• Cross Lake Indian Band Cross Lake Man	322,706
• Curve Lake First Nation Band Lakefield Ont	100,092
• Dakota Ojibway Tribal Council Brandon Man	229,837
• Deer Lake Band Deer Lake Ont	160,920
• Dene Tha Band Chateh Alta	162,669
• Enoch Band Winterbrun Alta	106,379
• Fort Alexander Health Centre Inc Pine Falls Man	241,108

NATIONAL HEALTH AND WELFARE—*Continued*

	$
• Fort Hope Band Eabamet Lake Ont	136,155
• Fort Ware Indian Band Prince George BC	114,055
• Frog Lake Band Frog Lake Alta	171,047
• Garden Hill Indian Band Island Lake Man	114,191
• God's Lake Indian Band God's Lake Narrows Man	190,462
• God's River Indian Band God's River Man	104,924
• Government of the Northwest Territories Yellowknife NWT	9,914,667
• Government of Yukon YT	598,086
• Hobbema Indian Health Services Hobbema Alta	299,221
• Heiltsuk Band Council Waglisla BC	101,899
• Indian and Inuit Nurses of Canada Ottawa Ont	272,323
• James Smith Band Kinistino Sask	149,693
• Kapown Treatment Centre Grouard Alta	161,710
• Kasabonika Lake Band Kasabonika Ont	115,078
• Kashechewan Band Kashechewan Ont	165,214
• Kateri Memorial Hospital Centre Kahnawake Que	110,594
• Kehewin Band Bonnyville Alta	205,114
• Labrador Inuit Health Commission Northwest River Nfld	1,061,363
• Lake Babine Indian Band Burns Lake BC	179,532
• Lac La Ronge Indian Band La Ronge Sask	202,149
• Lesser Slave Lake Band Slave Lake Alta	163,204
• Little Red River Band High Level Alta	368,595
• Long Plains Indian Band Edwin Man	206,165
• Masset Band Masset BC	187,855
• Meadow Lake District Chiefs Meadow Lake Sask	322,331
• Mohawks of Akwesasne Cornwall Island Ont	175,419
• Mohawks of the Bay of Quinte Deseronto Ont	133,445
• Mount Currie Band Council Mount Currie BC	135,060
• Nanaimo Band Nanaimo BC	117,419
• National Indian Brotherhood Ottawa Ont	471,964
• Nimpkish Band Council Alert Bay BC	568,928
• Nisga'a Valley Health Board Society New Aiyansh BC	281,120
• Nishnawbe-Aski Nation Toronto Ont	468,667
• Nishnawbe-Gamig Friendship Centre Sioux Lookout Ont	220,430
• North Caribou Lake Band Weagamow Lake Ont	218,068
• Northern Innu Health Council Northwest River Nfld	149,908
• Nuu Chah Nulth Tribal Council Port Alberni BC	634,411
• O'Ochiese Band Rocky Mountain House Alta	103,651
• Osnaburgh Band Osnaburgh Ont	128,616
• Oxford House Band Oxford House Man	133,295
• Paul Band Duffield Alta	134,911
• Peguis Indian Band Hodgson Man	265,085
• Peigan Band Brocket Alta	166,639
• Peter Ballantyne Band Pelican Narrows Sask	197,424
• Pikangikum Band Pikangikum Ont	218,327
• Pine Creek Indian Band Camperville Man	142,596
• Prince Albert District Chiefs Prince Albert Sask	334,877
• Rainy River Band Emo Ont	145,474
• Saddle Lake Band Saddle Lake Alta	345,118
• Sandy Bay Indian Band Marius Man	334,423
• Sandy Lake Band Sandy Lake Ont	389,876
• Sarcee Band Calgary Alta	133,712
• Shamattawa Indian Band Shamattawa Man	188,279
• Shoal River Indian Band Pelican Rapids Man	173,026
• Sioux Valley Indian Band Griswold Man	102,010
• Six Nations Traditional Oka Que	142,610
• Skidgate Band Queen Charlotte City BC	101,583
• Sliammon Band Powell River BC	107,267
• Southeast Resource Development Council Winnipeg Man	252,590
• Spanish River Band Massey Ont	141,879
• Split Lake Indian Band Split Lake Man	196,919
• Stoney Tribal Administration Morley Alta	722,019
• St Theresa Point Indian Band St Theresa Point Man	100,925
• Sunchild Band Rocky Mountain Hiuse Alta	124,284
• Swampy Cree Tribal Council The Pas Man	534,717
• Tahltan Band Council Telegraph Creek BC	126,981
• The Pas Indian Band The Pas Man	217,400
• Thunderchild Band Turtleford Sask	103,914
• Tobique Indian Band Tobique NB	159,154
• Touchwood Fete Hills Fort Qu'Appelle Sask	211,780
• Tsawataineuk Indian Band Kingcome Inlet BC	198,081
• Union of Ontario Indians Toronto Ont	819,383
• Wasagamack Indian Band Wasagamack Man	112,576
• Waterhen Indian Band Skownan Man	192,632
• Webeque Band Webeque Ont	121,579
• Wequedong Lodge Inc Thunder Bay Ont	689,845
• White Bear Indian Band Carlyle Sask	110,280
• Whitefish Bay Band Pawatik Ont	125,105
• Whitefish Lake Band Goodfish Lake Alta	142,763

HEALTH PROTECTION PROGRAM $5,476,269

Grant to the International Commission on Radiological Protection Didcot England $5,000

Grant to the National Food Distribution Centre Montreal Que $15,000

Grant to the World Health Organization Geneva Switzerland $50,000

Contribution to the Allergy Information Association Winnipeg Man $5,000

Contribution for the Perinatal Drug Dependency Conference Vancouver BC $7,500

Contribution to the Joint Canadian/Panamerican Symposium on Aerobiology Montreal Que $15,000

Contribution to the Gage Institute Toronto Ont $25,000

Contributions to organizations and persons in support of the National Aids Program $5,353,769

	$
• Canadian Aids Society Ottawa Ont	542,686
• Canadian Association of Chiefs of Police Ottawa Ont	106,074
• Canadian Association of Principals Morris Man	304,730
• Canadian Hemophilia Society Montreal Que	400,000
• Canadian Home and School and Parent-Teacher Association Ottawa Ont	281,000
• Canadian Hospital Association Ottawa Ont	116,650
• CLSC Centre-Ville Montreal Que	165,000
• Canadian Public Health Association Ottawa Ont	1,382,100
• Foundation for Immune Diseases Montreal Que	145,000
• Mount Sinai Hospital Toronto Ont	201,334
• NWT Aids Program Department of Health Yellowknife NWT	240,000
• Ontario Ministry of Health Public Health Branch Toronto Ont	150,000
• Sun Aids Education Committee Halifax NS	112,430
• University of British Columbia Vancouver BC	177,100
• York University Institute for Social Research Downsview Ont	107,591

INCOME SECURITY PROGRAM $18,807,236,491

Family Allowance $2,653,506,049
(see APPENDIX 5)

Old Age Security $11,803,843,389
(see APPENDIX 6)

Guaranteed Income Supplement $3,888,483,034
(see APPENDIX 6)

Spouse's Allowance $461,404,019
(see APPENDIX 6)

FITNESS AND AMATEUR SPORT PROGRAM $63,393,778

Contributions toward the administrative and project costs of amateur sports organizations to assist in the promotion and development of amateur sport for Canadians $39,068,401

	$
• Athlete Information Bureau Gloucester Ont	950,554
• Basketball Canada Gloucester Ont	1,195,590
• Canadian Amateur Bobsleigh and Luge Association Gloucester Ont	756,537
• Canadian Amateur Boxing Association Gloucester Ont	536,763
• Canadian Amateur Diving Association Gloucester Ont	452,338
• Canadian Amateur Football Association Gloucester Ont	220,605
• Canadian Amateur Hockey Association Gloucester Ont	1,341,069
• Canadian Amateur Rowing Association Gloucester Ont	529,676
• Canadian Amateur Softball Association Gloucester Ont	356,516
• Canadian Amateur Speed Skating Association Gloucester Ont	762,341
• Canadian Amateur Swimming Association Gloucester Ont	1,243,189
• Canadian Amateur Synchronized Swimming Association Gloucester Ont	590,313

NATIONAL HEALTH AND WELFARE—*Continued*

	$
• Canadian Amateur Wrestling Association Gloucester Ont	558,064
• Canadian Badminton Association Gloucester Ont	447,305
• Canadian Blind Sports Association Gloucester Ont	118,985
• Canadian Canoe Association Gloucester Ont	692,435
• Canadian Colleges Athletic Association Gloucester Ont	143,903
• Canadian Cycling Association Gloucester Ont	776,916
• Canadian Equestrian Association Toronto Ont	768,942
• Canadian Federation of Amateur Baseball Gloucester Ont	384,425
• Canadian Fencing Association Gloucester Ont	334,993
• Canadian Field Hockey Association Gloucester Ont	384,319
• Canadian Figure Skating Association Gloucester Ont	1,064,988
• Canadian Five Pin Bowlers Association Gloucester Ont	105,190
• Canadian Gymnastics Federation Gloucester Ont	916,738
• Canadian Interuniversity Athletic Union Gloucester Ont	949,070
• Canadian Lacrosse Association Gloucester Ont	160,480
• Canadian Olympics Association Montreal Que	150,300
• Canadian Orienteering Federation Gloucester Ont	125,055
• Canadian Racquetball Association Gloucester Ont	176,828
• Canadian Rhythmic Sportive Gymnastics Federation Gloucester Ont	350,635
• Canadian Rugby Union Gloucester Ont	272,588
• Canadian Ski Association (Alpine) Gloucester Ont	1,442,118
• Canadian Ski Association (Biathlon) Gloucester Ont	288,366
• Canadian Ski Association (Cross-Country) Gloucester Ont	1,014,933
• Canadian Ski Association (Freestyle) Gloucester Ont	372,126
• Canadian Ski Association (Ski Jumping) Gloucester Ont	414,485
• Canadian Soccer Association Gloucester Ont	905,345
• Canadian Sport and Fitness Administration Centre Inc (Women's Program) Gloucester Ont	190,000
• Canadian Squash Racquets Association Gloucester Ont	215,080
• Canadian Table Tennis Association Gloucester Ont	464,908
• Canadian Team Handball Federation Gloucester Ont	257,213
• Canadian Tennis Association Downsview Ont	381,975
• Canadian Track and Field Association Gloucester Ont	1,871,726
• Canadian Volleyball Association Gloucester Ont	966,066
• Canadian Water Polo Association Gloucester Ont	390,839
• Canadian Water Ski Association Gloucester Ont	225,266
• Canadian Weightlifting Federation Gloucester Ont	195,874
• Canadian Wheelchair Sports Association Gloucester Ont	203,878
• Canadian Women's Field Hockey Association Gloucester Ont	609,765
• Canadian Yachting Association Gloucester Ont	751,336
• Coaching Association of Canada Association Gloucester Ont	2,573,307
• Curl Canada Gloucester Ont	326,026
• Federation of Canadian Archers Gloucester Ont	186,916
• Judo Canada Gloucester Ont	470,924
• Lawn Bowls Canada Gloucester Ont	176,085
• Ringette Canada Gloucester Ont	203,922
• Shooting Federation of Canada Gloucester Ont	506,197
• Sport Information Resource Centre Gloucester Ont	512,550
• Sport Marketing Council Gloucester Ont	950,000
• Sport Medicine Council of Canada Gloucester Ont	1,684,708

Contributions to the Canadian Sport and Fitness Administration Centre Inc towards the costs of services provided to resident and non-resident organizations $4,738,000

• Canadian Sport and Fitness Administration Centre Inc Gloucester Ont	4,704,238

Contributions towards the academic, living and training expenses of outstanding athletes $4,587,781

Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada $7,035,921

• Canada Winter Games 1991 Charlottetown PEI	2,807,000
• Canadian Track and Field Association Gloucester Ont	120,544
• Jeux Canada Games Saskatoon Sask	1,843,589
• Kamloops 1993 Canada Games Society Kamloops BC	100,000
• Toronto Ontario Olympic Council Toronto Ont	1,000,000
• Yellowknife (1990) Arctic Winter Games Yellowknife NWT	275,000

Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians $6,763,675

	$
• Canada Fitness and Lifestyle Research Institute Ottawa Ont	1,418,900
• Canadian Association for Health Physical Education and Recreation Gloucester Ont	1,018,120
• Canadian Cycling Association Gloucester Ont	102,600
• Canadian Intramural Recreation Association Gloucester Ont	737,659
• Canadian Parks/Recreation Association Gloucester Ont	191,500
• Canadian Red Cross Society (Safety Services) Ottawa Ont	109,850
• Canadian Ski Council Toronto Ont	154,675
• Canadian Sport and Fitness Administration Centre Inc Gloucester Ont	1,320,481
• Participaction (Special Projects) Toronto Ont	346,000

Contributions to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population $1,200,000

• Participaction Inc Toronto Ont	1,200,000

Medical Research Council $197,338,622

Grants and scholarships to promote and support research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $196,427,163

• Alberta Cancer Board Edmonton Alta	163,770
• Carleton University Ottawa Ont	188,146
• Centre hospitalier Cote-des-Neiges Montreal Que	296,625
• Concordia University Montreal Que	338,361
• Dalhousie University Halifax NS	6,075,106
• Douglas Hospital Toronto Ont	265,603
• Hopital Louis H Lafontaine Montreal Que	245,696
• Hopital Maisonneuve-Rosemont Montreal Que	805,321
• Hopital Notre-Dame Montreal Que	920,930
• Hopital Sacre-Coeur Montreal Que	153,744
• Hopital Ste-Justine Montreal Que	644,913
• Hospital for Sick Children Toronto Ont	7,183,685
• Hotel-Dieu de Montreal Montreal Que	109,799
• Institut Armand Frappier Laval-des-Rapides Que	355,527
• Institut de Cardiologie de Montreal Montreal Que	320,760
• Institut de recherches cliniques de Montreal Montreal Que	4,811,490
• Institut du Cancer de Montreal Montreal Que	477,307
• Institut National de la recherche scientifique Ste-Foy Que	387,203
• Jewish General Hospital Montreal Que	673,233
• J P Robarts Research Institute London Ont	153,311
• McGill University Montreal Que	20,850,351
• McMaster University Hamilton Ont	9,227,215
• Memorial University St John's Nfld	2,295,743
• Montreal Children's Hospital Montreal Que	2,083,052
• Montreal General Hospital Montreal Que	2,541,600
• Mount Sinai Hospital Toronto Ont	3,169,544
• Princess Margaret Hospital Toronto Ont	2,617,034
• Queen's University Kingston Ont	6,315,666
• Simon Fraser University Burnaby BC	168,463
• Toronto General Hospital Toronto Ont	1,931,909
• Toronto Western Hospital Toronto Ont	1,357,283
• Universite de Montreal Montreal Que	10,195,580
• Universite de Sherbrooke Sherbrooke Que	4,377,361
• Universite d'Ottawa Ottawa Ont	5,517,781
• Universite du Quebec Montreal Que	266,253
• Universite Laval Quebec Que	7,200,929
• University of Alberta Edmonton Alta	11,470,285
• University of British Columbia Vancouver BC	16,328,066
• University of Calgary Calgary Alta	8,942,771
• University of Guelph Guelph Ont	881,389
• University of Manitoba Winnipeg Man	9,564,854
• University of Saskatchewan Saskatoon Sask	3,738,498
• University of Toronto Toronto Ont	20,955,901
• University of Victoria Victoria BC	305,363
• University of Waterloo Waterloo Ont	323,171
• University of Western Ontario London Ont	11,395,960
• York University Downsview Ont	278,775

NATIONAL HEALTH AND WELFARE—*Concluded*

Grants to National Organizations $469,056

	$
• Canadian Council on Animal Care Ottawa Ont	469,056

Grants to International Organizations $442,403

	$
• International Agency for Research on Cancer Lyon France	384,248

NATIONAL REVENUE $95,417

Taxation $95,417

Contribution to the Commonwealth Association of Tax Administrators $17,853

Contribution to the Inter-American Centre of Tax Administrators $42,564

Contribution to the Centre de rencontres et d'études des dirigeants des administrations fiscales $35,000

PARLIAMENT $2,594,815

The Senate $922,596

Pension to retired Senators $201,051

Canadian North Atlantic Treaty Association $123,939

Commonwealth Parliamentary Association $117,644

Canadian Group, Inter-Parliamentary Union $88,069

Canadian Section of "l'Association internationale des parlementaires de langue française" $81,482

Canada-France Inter-Parliamentary Associations $5,980

Canada-Europe Parliamentary Association $47,594

Canada-Japan Parliamentary Association $15,576

Parliamentary Spouses Association $3,261

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $238,000

House of Commons $1,672,219

Grants to Parliamentary and Procedural Associations $1,149,456

	$
• Canada-Europe Parliamentary Association Ottawa Ont	111,055
• Canadian Branch of the Commonwealth Parliamentary Association Ottawa Ont	274,504
• Canadian Group Inter-Parliamentary Union Ottawa Ont	205,495
• Canadian North Atlantic Treaty Organization Parliamentary Association Ottawa Ont	289,191
• Canadian Section of "L'Association Internationale des Parlementaires de Langue Francaise" Ottawa Ont	190,126

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $522,763

PRIVY COUNCIL $13,676,745

Department $65,000

Grant to the Institute of Intergovernmental Relations—Queen's University Kingston Ont $65,000

Chief Electoral Officer $13,611,745

Reimbursement of candidates election expenses $8,650,915

Reimbursement to political parties $4,960,830

PUBLIC WORKS $308,948,877

Department $308,948,877

SERVICES PROGRAM $24,779,607

Grants in lieu of Property Taxes paid on behalf of Canada Post Corporation $23,939,004

	$
• Antigonish Town Antigonish NS	102,870
• Calgary City Calgary Alta	275,279
• Coquitlam District Coquitlam BC	100,000
• Edmonton City Edmonton Alta	823,450
• Halifax City Halifax NS	615,200
• Hamilton City Hamilton Ont	436,083
• Kingston City Kingston Ont	168,985
• Kitchener City Kitchener Ont	165,700
• Laval City Laval Que	186,821
• London City London Ont	270,227
• Mississauga City Mississauga Ont	1,534,500
• Montreal City Montreal Que	730,000
• Nepean City Nepean Ont	247,460
• North Sydney Town North Sydney NS	102,029
• North York City North York Ont	226,441
• Oshawa City Oshawa Ont	189,423
• Ottawa City Ottawa Ont	2,376,675
• Peterborough City Peterborough Ont	107,925
• Regina City Regina Sask	296,285
• Saanich District Saanich BC	237,942
• Saskatoon City Saskatoon Sask	175,618
• Sault Ste Marie City Sault Ste Marie Ont	124,960
• Scarborough City Scarborough Ont	344,675
• St John's City St John's Nfld	189,992
• St Laurent City St Laurent Que	1,165,500
• Toronto City Toronto Ont	1,464,513
• Vancouver City Vancouver BC	1,254,431
• Windsor City Windsor Ont	165,770
• Winnipeg City Winnipeg Man	747,108

Marine Remedial Works $615,603

	$
• Chippewas of Sarnia Board #45 Sarnia Ont	357,621
• Walpole Island Band Council London Ont	172,546

Contributions to provincial agencies $225,000

	$
• Comeau's Hill Village Tusket NS	187,000

REAL PROPERTY PROGRAM $284,169,270

Grants to municipalities $277,678,205

	$
• Banff School District No 102 Banff Alta	507,948
• Bedford Town Bedford NS	522,283
• Belleville City Belleville Ont	196,541
• Bonnyville No 87 Municipal District Bonnyville Alta	1,263,657
• Brandon City Brandon Man	286,170
• Brantford City Brantford Ont	150,000
• Brighton Township Brighton Ont	392,862
• British Columbia Province BC	1,988,501
• Burlington City Burlington Ont	635,230
• Burnaby District Burnaby BC	297,402
• Calgary City Calgary Alta	9,114,019
• Cape Breton County Municipality Sydney NS	1,143,563
• Central Labrador Regional STA Gander Nfld	386,924
• Chambly City Chambly Que	106,867
• Chatham City Chatham Ont	293,560
• Chicoutimi City Chicoutimi Que	105,000
• Chilliwack District Chilliwack BC	691,347
• Churchill Local Government District Churchill Man	189,471
• Colchester County Municipality Truro NS	197,121
• Colchester South Township Harrow Ont	147,500
• Colwood City Colwood BC	772,683
• Commission Scolaire de Outaouais-Hull Hull Que	825,747
• Cornwall City Cornwall Ont	2,704,859
• Cornwallis Municipality Brandon Man	208,757
• Cowansville City Cowansville Que	656,106
• Cyprus No 1 Municipal District Dunmore Alta	600,000
• Dartmouth City Dartmouth NS	3,133,598
• Dawson City Dawson BC	160,286
• Delta District Delta BC	185,000
• Donnacona City Donnacona Que	500,000
• Dorval City Dorval Que	3,909,000
• Drumheller City Drumheller Alta	468,137
• Drummondville City Drummondville Que	437,000
• Edmonton City Edmonton Alta	3,226,550
• Ernestown Township Odessa Ont	589,657
• Esquimalt Township Esquimalt BC	5,000,000

PUBLIC WORKS—*Concluded*

	$
• Essa Township Angus Ont	617,132
• Gander Town Gander Nfld	624,686
• Gloucester City Gloucester Ont	4,683,953
• Grande Prairie No 1 County Grande Prairie Alta	135,836
• Greater Hull Protestant School Board Aylmer Que	340,770
• Halifax City Halifax NS	8,492,708
• Halifax County Municipality Halifax NS	1,584,304
• Hamilton City Hamilton Ont	632,259
• Happy Valley-Goose Bay Town Happy Valley Nfld	754,890
• Hull City Hull Que	9,675,100
• Iqualuit Municipality Iqualuit NWT	199,000
• Jasper School District No 3063 Jasper Alta	235,400
• Jonquiere City Jonquiere Que	488,097
• Kamloops City Kamloops BC	411,230
• Kent District Agassiz BC	365,580
• Kentville Town Kentville NS	398,525
• Kings County Municipality Kentville NS	2,281,865
• Kingston City Kingston Ont	1,295,375
• Kingston Township Kingston Ont	783,084
• La Baie City La Baie Que	1,496,000
• Langley Township Langley BC	150,889
• Laval City Laval Que	2,066,200
• Leduc No 25 County Leduc Alta	720,000
• Les Ecores School Board Laval Que	108,770
• Lethbridge City Lethbridge Alta	178,217
• Lethbridge No 26 County Lethbridge Alta	670,645
• Lincoln City Beamsville Ont	109,740
• London City London Ont	2,068,550
• Longueuil City Longueuil Que	268,000
• Markham Town Markam Ont	186,991
• Masset Village Masset BC	162,442
• Matsqui Village Matsqui BC	626,125
• Mersea Township Leamington Ont	112,965
• Metchosin District Metchosin BC	317,423
• Mirabel City Mirabel Que	1,902,121
• Mission District Mission BC	275,433
• Mississauga City Mississauga Ont	5,662,200
• Montreal City Montreal Que	6,297,962
• Mont-Joli City Mont-Joli Que	706,500
• Moose Jaw City Moose Jaw Sask	114,732
• Moose Jaw No 161 Municipality Moose Jaw Sask	113,250
• Municipality of Annapolis County Annapolis Royal NS	1,250,794
• Nanaimo City Nanaimo BC	556,868
• Nelson City Nelson BC	133,529
• Nepean City Nepean Ont	3,846,408
• New Westminster City New Westminster BC	200,000
• North Bay City North Bay Ont	911,095
• North Cypress Municipality Carberry Man	180,500
• North Saanich District Saanich BC	1,245,164
• North York City North York Ont	8,357,182
• Oakville Town Oakville Ont	107,546
• Ottawa City Ottawa Ont	75,140,077
• Penticton City Penticton BC	170,000
• Petawawa Township Petawawa Ont	813,000
• Petawawa Village Petawawa Ont	183,111
• Peterborough City Peterborough Ont	200,085
• Pickering Town Pickering Ont	956,205
• Pittsburgh Township Kingston Ont	3,678,195
• Port Cartier City Port Cartier Que	788,435
• Portage La Prairie Municipality Portage La Prairie Man	166,624
• Prescott Town Prescott Ont	255,200
• Prince Albert City Prince Albert Sask	135,558
• Prince Albert No 461 Municipality Prince Albert Sask	407,079
• Prince George City Prince George BC	175,410
• Prince Rupert City Prince Rupert BC	380,509
• Quebec City Quebec Que	3,654,507
• Qu'Appelle Town Qu'Appelle Sask	105,024
• Red Deer No 23 County Red Deer Alta	472,761
• Regina City Regina Sask	2,233,435
• Renfrew Town Renfrew Ont	445,000
• Reno No 51 Municipality Consul Sask	113,664
• Richmond Township Richmond BC	3,700,000
• Rockwood Municipality Stonewall Man	481,829
• Rolph Buchanan Wylie Mackay Township Deep River Ont	134,961
• Rouyn-Noranda City Rouyn-Noranda Que	121,017
• Saanich District Saanich BC	471,680
• Saint Edmunds Township Tobermony Ont	117,770
• Sandwich South Township Old Castle Ont	127,500
• Sarnia City Sarnia Ont	266,605
• Saskatoon City Saskatoon Sask	1,771,281
• Sault Ste Marie City Sault Ste Marie Ont	1,137,495
• Scarborough City Scarborough Ont	344,745
• Sept-Iles City Sept-Iles Que	268,130
• Shannon Municipality Shannon Que	230,000
• Shawinigan South City Shawinigan South Que	298,388
• Sherbrooke City Sherbrooke Que	194,410
• Sidney Township Belleville Ont	1,212,248
• St Catharines City St Catharines Ont	178,325
• St Gabriel de Valcartier Municipality St Gabriel de Valcartier Que	423,000
• St-Jerome School Board St-Jerome Que	239,014
• St John's City St John's Nfld	1,006,977
• St Laurent City St Laurent Que	650,000
• St Vincent Township Meaford Ont	176,479
• Ste-Madeleine Parish Ste Madeleine Que	190,280
• Ste-Anne Parish Ste-Anne-des-Plaines Que	571,000
• Ste-Anne-de-Bellevue City Ste-Anne-de-Bellevue Que	630,000
• Ste-Foy City Ste-Foy Que	1,352,434
• Sturgeon No 90 Municipal District Morinville Alta	441,520
• St-Hubert City St Hubert Que	2,003,145
• St-Hyacinthe City St-Hyacinthe Que	327,000
• St-Jean-sur-Richelieu City St-Jean-sur-Richelieu Que	3,002,700
• Sudbury City Sudbury Ont	1,343,434
• Surrey District Surrey BC	765,000
• Swift Current No 137 Municipality Swift Current Sask	153,128
• Sydney City Sydney NS	969,872
• Thunder Bay City Thunder Bay Ont	5,254,560
• Timmins City Timmins Ont	100,150
• Toronto City Toronto Ont	5,254,560
• Tosorontio Township Everett Ont	140,694
• Val Marie No 17 Municipality Val Marie Sask	125,500
• Val-Belair City Val-Belair Que	101,000
• Vancouver City Vancouver BC	3,013,741
• Verdun City Verdun Que	102,034
• Vernon City Vernon BC	1,491,371
• Victoria City Victoria BC	162,733
• Victoria County Municipality Baddeck NS	134,800
• Wainwright No 61 Municipal District Wainright Alta	437,910
• Welland City Welland Ont	160,000
• West Carleton Carp Ont	110,556
• West Nissouri Township Thorndale Ont	120,257
• West Vancouver District West Vancouver BC	250,000
• Westmount City Westmount Que	254,000
• Whitehorse City Whitehorse YT	620,000
• Windsor City Windsor Ont	402,400
• Winnipeg City Winnipeg Man	12,039,870
• Yarmouth County Municipality Yarmouth NS	177,149
• Yarmouth Town Yarmouth NS	200,793
• Yellowknife City Yellowknife NWT	493,000
• Yorkton City Yorkton Sask	123,473

Grants to provinces $6,459,065

• New Brunswick Fredericton NB	4,300,000
• Prince Edward Island Charlottetown PEI	2,159,065

Contributions to the Canadian Standards Association Ottawa Ont $12,000

Transfer Payments—Subsidies to the Canadian Construction Management Development Institute Ottawa Ont $20,000

SECRETARY OF STATE $3,101,568,510

Department $2,947,060,154

Grants to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages $27,716,446

	$
• Alliance Quebec Montreal Que	1,570,919
• Association canadienne francaise de l'Alberta regionale d'Edmonton Edmonton Alta	106,461
• Association canadienne francaise de l'Ontario de l'Estrie Cornwall Ont	120,000
• Association canadienne-francaise de l'Ontario Vanier Ont	950,000
• Association canadienne-francaise de l'Alberta Edmonton Alta	411,153
• Association culturelle franco-canadienne de la Saskatchewan Regina Sask	778,103
• Association de la presse francophone inc Ottawa Ont	384,280
• Association des franco-yukonnais Whitehorse YT	209,135
• Association des francophones du nord-ouest de l'Ontario Thunder Bay Ont	131,900
• Association des parents du programme cadre de francais Vancouver BC	187,405
• Association francophone du Labrador Labrador Nfld	106,712
• Association jeunesse fransaskoise inc Saskatoon Sask	163,000
• Association of Quebec Regional English Media Ste-Anne-de-Bellevue Que	100,000
• Canadian Parents for French Ontario Toronto Ont	154,400
• Canadian Parents for French Ottawa Ont	289,560
• Canadian Sport and Fitness Administration Centre Gloucester Ont	117,924
• Centre culturel franco-manitobain St Boniface Man	184,000
• Chateauguay Valley English-Speaking People's Association Huntingdon Que	133,000
• Commission culturelle fransaskoise inc Regina Sask	168,325
• Commission des ecoles fransaskoises inc Saskatoon Sask	120,000
• Commission nationale des parents francophones St Boniface Man	105,000
• Committee for Anglophone Social Action New Carlisle Que	120,000
• Conseil canadien de la cooperation Ottawa Ont	128,000
• Conseil de la cooperation de la Saskatchewan Regina Sask	112,225
• Conseil des organismes francophones du Toronto metropolitain Toronto Ont	105,000
• Conseil jeunesse provincial inc St Boniface Man	147,000
• Conseil provincial des societes culturelles Moncton NB	113,000
• English-Speaking Townshippers' Association Sherbrooke Que	245,000
• Federation acadienne de la Nouvelle-Ecosse Halifax NS	928,353
• Federation culturelle des canadiens-francais Ottawa Ont	565,900
• Federation des associations de parents et d'instituteurs de langue francaise de l'Ontario Ottawa Ont	140,000
• Federation des eleves du secondaire franco-ontarien Ottawa Ont	183,300
• Federation des franco-colombiens Vancouver BC	571,120
• Federation des francophones de Terre Neuve et du Labrador St John's Nfld	319,625
• Federation des francophones hors Quebec Ottawa Ont	993,300
• Federation des jeunes canadiens francais inc Ottawa Ont	658,387
• Federation des jeunes francophones du Nouveau-Brunswick Moncton NB	223,450
• Federation des parents francophones de l'Alberta Edmonton Alta	170,000
• Federation des parents acadiens de la Nouvelle-Ecosse Halifax NS	162,439
• Federation franco tenoise Yellowknife NWT	405,150
• Federation nationale des femmes canadiennes-francaises Ottawa Ont	348,100
• Federation provinciale des comites de parents St Boniface Man	265,000
• Francophonie jeunesse de l'Alberta Edmonton Alta	148,000
• Guides catholiques du Canada—secteur francais Montreal Que	225,200
• La societe Saint-Thomas d'Aquin Summerside PEI	595,600
• Le centre des jeunes de Sudbury inc Sudbury Ont	115,320
• Les terre neuviens francais Port au Port Nfld	102,168
• Operation planification et concertation Regina Sask	128,774
• Outaouais alliance inc Hull Que	135,000
• Quebec Farmer's Association Ste-Anne de Bellevue Que	103,000
• Reseau national d'action education des femmes inc Ottawa Ont	176,000
• Services converto-braille cypihot-galarneau Hull Que	150,000
• Societe des acadiens et acadiennes du Nouveau-Brunswick Petit-Rocher NB	603,950
• Societe des jeux de l'Acadie inc Petit-Rocher NB	101,140
• Societe franco-manitobaine Saint-Boniface Man	729,000
• Societe nationale des acadiens Shediac NB	144,100
• Voice of English Quebec Quebec Que	130,000

Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $861,112

	$
• Association for Canadian Studies Montreal Que	286,340
• Marshall McLuhan Center on Global Communications Toronto Ont	125,000

Grants to voluntary organizations, Canadian institutions, individuals, the private sector and other levels of government for the purpose of furthering participation in Canadian society $19,303,560

	$
• Association des femmes collaboratrices St-Hubert Que	107,954
• Canadian Congress for Learning Opportunities for Women Toronto Ont	215,414
• Canadian Day Care Advocacy Association Ottawa Ont	183,317
• Canadian Research Institute for the Advancement of Women Ottawa Ont	336,517
• Dawn Canada Disabled Women's Network Vancouver BC	105,718
• Etats generaux des femmes du Quebec Montreal Que	140,000
• Federation des femmes du Quebec Montreal Que	104,720
• Federation nationale des femmes canadiennes-francaises Ottawa Ont	135,016
• Manitoba Action Committee on the Status of Women Winnipeg Man	146,000
• National Action Committee on the Status of Women Toronto Ont	178,114
• National Association of Women and the Law Ottawa Ont	225,627
• National Watch on Images of Women in the Media Mediawatch Vancouver BC	195,207
• Saskatchewan Action Committee Status of Women Inc Regina Sask	138,800
• Sommet mondial sur les femmes et la multi-dimensionnalite du pouvoir Montreal Que	110,000
• Women's Legal Education and Action Fund Toronto Ont	257,498

Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers $23,098,970

	$
• Aboriginal Multi-Media Society of Alberta Edmonton Alta	560,740
• Association of Iroquois and Allied Indians Southwold Ont	104,337
• Atikokan Native Friendship Centre Atikokan Ont	118,941
• Bonnyville Canadian Native Friendship Centre Bonnyville Alta	170,728
• Brandon Friendship Centre Inc Brandon Man	198,574
• Buffalo Narrows Friendship Centre Inc Buffalo Narrows Sask	171,681
• Calgary Native Friendship Society Calgary Alta	221,744
• Can-Am Indian Friendship Centre of Windsor Inc Windsor Ont	124,264
• Canadian Native Arts Foundation Toronto Ont	100,000
• Cariboo Friendship Society Williams Lake BC	170,619
• Central Okanagan Indian Friendship Society Kelowna BC	142,555
• Centre d'amitie autochtone de Quebec Loretteville Que	183,470
• Centre d'amitie autochtone de Montreal inc Montreal Que	211,697
• Centre d'entraide de Val d'Or inc Val d'Or Que	195,856
• Centre d'entraide et d'amitie autochtone de Senneterre inc Senneterre Que	133,372
• Centre indien cri de Chibougamau Chibougamau Oue	184,191
• Conayt Friendship Society Merritt BC	128,454
• Conseil Attikamek-Montagnais Village des Hurons Que	119,009
• Council for Yukon Indians Whitehorse YT	465,403
• Dauphin Friendship Centre Inc Dauphin Man	190,879
• DEH CHO Society Friendship Centre Fort Simpson NWT	146,347
• Dene Nation Yellowknife NWT	277,282
• Femmes autochtones du Quebec inc Montreal Que	147,515

SECRETARY OF STATE—*Continued*

	$
• Flin Flon Indian-Metis Friendship Association Inc Flin Flon Man	204,017
• Fort Erie Native Cultural Centre Inc Fort Erie Ont	123,351
• Fort Nelson—Liard Native Friendship Society Fort Nelson BC	115,686
• Fort St John Friendship Society Fort St John BC	138,731
• Friendship House Association of Prince Rupert Prince Rupert BC	139,891
• Grande Prairie Friendship Centre Grande Prairie Alta	169,516
• Hamilton Regional Indian Centre Hamilton Ont	177,534
• High Level Native Friendship Centre High Level Alta	129,853
• High Prairie Native Friendship Centre High Prairie Alta	138,944
• Indian Friendship Centre in Sault Ste Marie Sault Ste Marie Ont	148,272
• Indian Friendship Centre in Parry Sound Parry Sound Ont	136,650
• Indian-Metis Friendship Centre of Prince Albert Corporation Prince Albert Sask	220,322
• Ingamo Hall Friendship Centre Ingamo Hall NWT	238,848
• Ininew Friendship Centre Cochrane Ont	160,407
• Interior Indian Friendship Society Kamloops BC	189,809
• Inuit Broadcasting Corporation Iqaluit NWT	193,450
• Keewatin Inuit Association Rankin Inlet NWT	246,572
• Kermode Friendship Society Terrace BC	139,891
• Labrador Friendship Centre Goose Bay Labrador Nfld	207,517
• Labrador Inuit Association Goose Bay Labrador Nfld	222,185
• Lillooet Friendship Centre Society Lillooet BC	122,091
• Lloydminster Native Friendship Centre Inc Lloydminster Sask	106,519
• Lynn Lake Friendship Centre Inc Lynn Lake Man	190,263
• Ma Mow We Tak Friendship Centre Inc Thompson Man	203,504
• Makivik Corporation Montreal Que	260,394
• Manitoba Association for Native Languages Winnipeg Man	100,000
• Mannawanis Native Friendship Centre Society St Paul Alta	118,698
• Metis Association of the Northwest Territories Yellowknife NWT	256,650
• Metis Association of Alberta Edmonton Alta	413,373
• Mission Indian Friendship Centre Society Mission BC	162,153
• Moose Jaw Native Friendship Centre Moose Jaw Sask	148,759
• Moosonee Native Friendship Centre Moosonee Ont	122,958
• N'Amerind London Friendship Centre London Ont	207,304
• N'Swakamok Native Friendship Centre Sudbury Ont	177,534
• Napi Friendship Association Pincher Creek Alta	135,369
• National Association of Friendship Centres Ottawa Ont	551,445
• Native Canadian Centre of Toronto Toronto Ont	224,697
• Native Communications Society of the Western NWT Yellowknife NWT	312,763
• Native Council of Nova Scotia Truro NS	214,005
• Native Council of Prince Edward Island Charlottetown PEI	128,236
• Ne-Chee Friendship Centre Kenora Ont	172,471
• New Brunswick Aboriginal Peoples Council Fredericton NB	191,395
• Niagara Regional Native Centre St Catharines Ont	192,505
• Nishnawbe-Gamik Friendship Centre Inc Sioux Lookout Ont	186,624
• North Bay Indian Friendship Centre North Bay Ont	171,005
• North-West Friendship Centre Inc Meadow Lake Sask	185,790
• Odawa Native Friendship Centre Ottawa Ont	142,456
• Okalakatiget Society Nain Labrador Nfld	163,395
• Port Alberni Friendship Centre Port Alberni BC	170,619
• Portage Friendship Centre Inc Portage la Prairie Man	188,882
• Prince George Native Friendship Centre Prince George BC	196,020
• Qu'Appelle Valley Friendship Centre Inc Qu'Appelle Sask	134,974
• Quesnel Tillicum Society Quesnel BC	170,619
• Red Lake Indian Friendship Centre Red Lake Ont	230,910
• Rocky Native Friendship Centre Rocky Mountain House Alta	141,855
• Sagitawa Friendship Centre Peace River Alta	135,369
• Saskatchewan Native Communications Wheta Matowin Corporation Saskatoon Sask	128,384
• Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask	240,127
• Selkirk Friendship Centre Inc Selkirk Man	203,905
• Slave Lake Native Friendship Centre Slave Lake Alta	173,185
• Smithers Indian Friendship Centre Society Smithers BC	137,843
• Soaring Eagle Friendship Centre Hay River NWT	128,246
• Swan River Indian and Metis Friendship Centre Inc Swan River Man	196,003
• The Pas Friendship Centre Inc The Pas Man	190,686
• Thunder Bay Indian Youth Friendship Society Thunder Bay Ont	248,690
• Thunderbird Friendship Centre of Geraldton Geraldton Ont	152,634
• Tillicum Haus Society Nanaimo BC	162,153
• Timmins Native Friendship Centre Timmins Ont	124,489
• Tree of Peace Friendship Centre Yellowknife NWT	256,402
• Uncle Gabe's Friendship Centre Fort Smith NWT	195,875
• Union of British Columbia Indian Chiefs Kamloops BC	210,845
• Union of New Brunswick Indians Fredericton NB	209,674
• Union of Nova Scotia Indians Sydney NS	192,584
• Union of Ontario Indians Toronto Ont	181,863
• Union Native Friendship Centre Fort Frances Ont	172,176
• United Native Nations Friendship Centre Vernon BC	559,547
• Valley Native Friendship Centre Society Duncan BC	150,903
• Victoria Native Friendship Centre Victoria BC	215,889
• Wawatay Native Communications Society Sioux Lookout Ont	379,456

Grant to the University of British Columbia for the establishment of a Disability Centre $1,000,000

• University of British Columbia Vancouver BC	1,000,000

Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital $253,000

Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage $2,245,488

• La famille Lemoyne societe historique Quebec Que	150,000

Payments under Lieutenant-Governors Superannuation Act $195,240

Supplementary retirement benefits—Former Lieutenant-Governors $60,679

Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools $243,056,489

• Council of Ministers of Education Canada Toronto Ont	19,353,721
• Federation of Independent School Association of British Columbia Vancouver BC	574,873
• Lycee Claudel Ottawa Ont	184,550
• Manitoba Federation of Independent Schools Winnipeg Man	135,629
• Minister of Finance and Industry Province of New Brunswick Fredericton NB	29,910,113
• Minister of Finance Province of British Columbia Minister of Education Victoria BC	10,408,597
• Minister of Finance Province of Saskatchewan Regina Sask	9,352,208
• Ministre des finances Province de Quebec Quebec Que	76,073,884
• Newfoundland Exchequer Account Minister of Education St John's Nfld	3,977,231
• Provincial Treasurer Province of Nova Scotia Halifax NS	5,622,869
• Provincial Treasurer Province of Alberta Edmonton Alta	10,275,020
• The Toronto French School Toronto Ont	168,302
• Treasurer of Ontario Minister of Education Toronto Ont	66,066,416
• Tresorier provincial Province du Manitoba Bureau de l'education francaise Winnipeg Man	8,745,056
• Tresorier provincial Province de l'Ile-du-Prince-Edouard Charlottetown PEI	1,611,976

Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility $2,058,022

• Government of the Northwest Territories Yellowknife NWT	1,027,730
• Government of Yukon Territory Whitehorse YT	1,030,292

SECRETARY OF STATE—*Continued*

Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education $961,709

	$
• Canadian Association of Second Language Teachers Winnipeg Man	149,804
• Canadian Parents for French Ottawa Ont	190,635

Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages $14,951,505

	$
• Central Guaranty Trust Co Halifax NS	400,000
• Centre culturel francophone de Vancouver Vancouver BC	154,000
• Centre de recherche en droit prive et compare du Quebec Montreal Que	125,000
• Centre de traduction et de documentation juridiques Ottawa Ont	296,000
• Commission nationale des parents francophones St-Boniface Man	200,000
• Conseil canadien de la cooperation Ottawa Ont	198,982
• Conseil communautaire Beausoleil inc Newcastle NB	130,000
• Conseil communautaire Sainte-Anne Fredericton NB	110,000
• Conseil communautaire Samuel-de-Champlain inc Saint John NB	110,000
• Conseil des arts de Hearst Hearst Ont	236,665
• Conseil pour l'unite canadienne Montreal Que	205,000
• Cooperation des montagnes limitee radio communautaire Edmunston NB	324,834
• Direction jeunesse Ottawa Ont	219,000
• Fitness and Amateur Sport Ottawa Ont	150,000
• Government of the Northwest Territories Yellowknife NWT	1,940,712
• Government of Yukon Territory Whitehorse YT	604,539
• Institut Joseph Dubuc inc Winnipeg Man	115,000
• Ministre des finances Ministere de la sante et des services sociaux Quebec Que	277,452
• Provincial Treasurer Province of Saskatchewan Minister of Justice and Attorney Regina Sask	228,368
• Provincial Treasurer Province of Manitoba Minister of Justice Winnipeg Man	481,935
• Provincial Treasurer Province of Manitoba Minister of Energy and Mines Winnipeg Man	138,476
• Provincial Treasurer Province of Saskatchewan Minister of Culture Regina Sask	250,000
• Societe maison de la francophonie de Vancouver Vancouver BC	970,000
• Tresorier provincial Province du Nouveau Brunswick Ministère des affaires intergouvernementales Fredericton NB	1,339,349
• Tresorier provincial Province de l'Ontario Ministere des affaires franc Toronto Ont	1,289,173
• Tresorier provincial Province de l'Ile-du-Prince-Edouard Ministere de l'education Charlottetown PEI	1,628,493
• Universite de Moncton Moncton NB	306,000
• Western Diversification Office Ottawa Ont	141,250

Post-secondary education payments to the provinces pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act $2,166,078,803
(see APPENDIX 7)

	$
• Government of the Northwest Territories Yellowknife NWT	5,167,750
• Government of Yukon Territory Whitehorse YT	2,517,375
• Minister of Finance Province of Nova Scotia Halifax NS	88,870,286
• Minister of Finance Province of Prince Edward Island Charlottetown PEI	13,181,875
• Minister of Finance and Industry Province of New Brunswick Fredericton NB	72,018,715
• Minister of Finance Province of British Columbia Victoria BC	325,972,196
• Ministre des finances Province de Quebec Quebec Que	366,040,000
• Newfoundland Exchequer Account St John's Nfld	57,109,286
• Provincial Treasurer Province of Saskatchewan Regina Sask	107,465,428
• Provincial Treasurer Province of Manitoba Winnipeg Man	109,617,375
• Provincial Treasurer Province of Alberta Edmonton Alta	262,967,142
• Treasurer Province of Ontario Toronto Ont	755,151,375

The provision of funds for interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act $408,003,064

Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $765,440

	$
• Canadian Rights and Liberties Federation Ottawa Ont	149,118

Contributions to voluntary organizations, Canadian institutions, individuals, and private sector and other levels of government for the purpose of furthering participation in Canadian society $4,992,946

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• Association of Canadian Community Colleges Toronto Ont	193,258
• Canadian 4-H Council Ottawa Ont	376,038
• Coalition of Provincial Organizations of the Handicapped Winnipeg Man	427,000
• Council for Canadian Unity Ottawa Ont	987,500
• Interchange on Canadian Studies Carleton Que	104,427
• National Action Committee on the Status of Women Toronto Ont	317,886
• Society for Educational Visits and Exchanges in Canada Ottawa Ont	831,308
• Walter Dinsdale Centre for the Empowerment of Canadians with Disabilities Calgary Alta	285,000
• Western Diversification Office Ottawa Ont	121,250
• YMCA of Metropolitan of Toronto Toronto Ont	800,230

Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres $31,444,681

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• Aboriginal Multi-Media Society of Alberta Edmonton Alta	673,335
• Alliance autochtone du Quebec inc Hull Que	347,648
• Baffin Region Inuit Association Iqaluit NWT	265,309
• Battlefords Indian and Metis Friendship Centre North Battleford Sask	228,822
• Canadian Native Friendship Centre Edmonton Alta	216,430
• Centre d'amitie autochtone de La Tuque La Tuque Que	186,369
• Federation of Saskatchewan Indians Inc Saskatoon Sask	453,052
• First Nations Confederacy Inc Winnipeg Man	157,048
• Government of the Northwest Territories Yellowknife NWT	3,511,850
• Government of Yukon Territory Whitehorse YT	500,000
• Grand Council Treaty No 3 Kenora Ont	123,123
• Indian & Metis Friendship Centre of Winnipeg Inc Winnipeg Man	213,050
• Indian Association of Alberta Edmonton Alta	366,800
• Indian News Media Stand Off Alta	286,280
• Inuit Broadcasting Corporation Ottawa Ont	2,210,000
• Inuit Tapirisat of Canada Ottawa Ont	606,619
• Inuvialuit Communications Society Inuvik NWT	673,000
• Inuvialuit Regional Corporation Inuvik NWT	230,334
• James Bay Cree Communications Society Mistassini Que	503,800
• Kikinahk Friendship Centre La Ronge Sask	120,576
• Kitikmeot Inuit Association Yellowknife NWT	246,572
• Manitoba Keewatinowi Okimakanac Inc Thompson Man	204,068
• Manitoba Metis Federation Inc Winnipeg Man	574,654
• Metis National Council Saskatoon Sask	269,447
• Metis Society of Sasktchewan Inc Saskatoon Sask	650,066
• MicMac Native Friendship Centre Halifax NS	196,445
• Missinipi Broadcasting Corporation La Ronge Sask	520,000
• Moose Jaw Native Friendship Centre Corporation Moose Jaw Sask	105,505
• Moose Mountain Friendship Centre Carlyle Sask	106,519
• National Aboriginal Communications Society Ottawa Ont	245,000
• National Association of Friendship Centres Ottawa Ont	530,912
• National Indian Brotherhood Cornwall Ont	592,906
• Native Communications Inc Thompson Man	1,100,500
• Native Communications Society Northern Broadcasting Terrace BC	927,339
• Native Communications Society of British Columbia Vancouver BC	240,294
• Native Communications Society of Nova Scotia Sydney NS	253,410
• Native Communications Society of the Western NWT Yellowknife NWT	550,885

SECRETARY OF STATE—*Continued*

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• Native Council of Canada Ottawa Ont	541,283
• Native Media Network Inc Winnipeg Man	140,000
• Native Women's Association of Canada Ottawa Ont	457,000
• Nawican Friendship Centre Dawson Creek BC	137,843
• Nishnawbe Aski Nation Toronto Ont	172,265
• Nistawoyou Association Friendship Centre Fort McMurray Alta	184,565
• Northern Native Broadcasting Yukon Whitehorse YT	1,632,630
• Okalakatiget Communications Society Happy Valley Labrador Nfld	620,000
• Ontario Metis and Aboriginal Association Sault Ste Marie Ont	556,227
• Pauktuutit Inuit Women's Association Ottawa Ont	333,000
• Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask	150,000
• Rae-Edzo Canada Day Committee Rae NWT	114,493
• Regina Friendship Centre Corporation Regina Sask	229,530
• Sappujjijit Friendship Centre Ranklin Inlet NWT	136,414
• Saskatchewan Indian Media Corporation Saskatoon Sask	100,000
• Sik-Ooh-Kotoki Friendship Society Lethbridge Alta	173,432
• Skookum Jim Friendship Centre Whitehorse YT	173,372
• Smithers Indian Friendship Centre Society Smithers BC	275,800
• Societe de communication Atikamekw-Montagnais Wendake Que	993,760
• Taqramiut Nipingat Inc Dorval Que	1,648,898
• United Native Friendship Centre Fort Frances Ont	164,700
• Vancouver Indian Centre Society Vancouver BC	215,889
• Wawatay Native Communications Society Sioux Lookout Ont	1,626,500
• Ye Sa To Communications Society Whitehorse YT	151,050
• Yorkton Friendship Centre Yorkton Sask	172,004
• Zhahti Koe Friendship Centre Hay River NWT	112,407

Contributions to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage $13,000

Canadian Centre for Management Development $150,000

Contribution to the Institute of Public Administration of Canada $150,000

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• The Institute of Public Administration of Canada Ottawa Ont	150,000

Ministry of State (Multiculturalism and Citizenship) $79,778,356

Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $21,378,460

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• Board of Jewish Education Willowdale Ont	350,960
• Canadian Centre for Italian Culture and Education Toronto Ont	180,960
• Dawn Good Productions Vancouver BC	100,000
• Greek Community of Metropolitan Toronto Inc Toronto Ont	101,000
• Hutterian Education Committee Tourond Man	131,270
• MOSAIC Multi-Lingual Orientation Service Association for Immigrant Communities Vancouver BC	114,626
• Multiculturalism & Race Relations Toronto Ont	156,000
• Prince Edward Island Multicultural Council Charlottetown PEI	104,500
• Saskatoon Multicultural Council Inc Saskatoon Sask	105,925
• TV Ontario Toronto Ont	127,000
• Ukrainian Canadian Committee National Winnipeg Man	135,300
• Urban Alliance on Race Relations Toronto Ont	104,152

Grants to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities $19,400,062

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• Academy of Canadian Cinema and Television Toronto Ont	125,000
• Alberta Association of Adult Literacy Edmonton Alta	115,000
• Algonquin College Ottawa Ont	165,965
• Arctic College Yellowknife NWT	300,000
• Association of Canadian Community Colleges Toronto Ont	333,000
• Atlantic Centre of Research Access and Support for Disabled Students Halifax NS	100,000
• Calgary Catholic Separate School District Further Education Centre Calgary Alta	170,600
• Canadian Association for Adult Education Toronto Ont	332,125
• Canadian Centre for Philanthropy Toronto Ont	100,000
• Canadian Education Association Toronto Ont	112,863
• Canadian Human Rights Foundation Montreal Que	100,388
• Canadian Tribute to Human Rights Inc Ottawa Ont	100,000
• Centre franco-ontarien de ressources en alphabetisation Centre Fora Sudbury Ont	125,000
• Coalitition of National Voluntary Organizations Ottawa Ont	179,260
• Columbia Training Centre Calgary Alta	177,773
• Frontier College Toronto Ont	406,800
• Frontier School Division No 48 Winnipeg Man	173,000
• George Brown College Academic Computer Assisted Learning Centre Toronto Ont	366,000
• Holland College Charlottetown PEI	103,200
• Independence '92 National Advisory Committee Vancouver BC	100,000
• Institut canadien d'education des adultes Montreal Que	289,670
• Institute for Educational Research and Development St John's Nfld	125,000
• International Council for Adult Education Toronto Ont	126,310
• Journeys Education Association Winnipeg Man	167,000
• Kingston Literacy Kingston Ont	126,900
• Laubach Literacy of Canada Saint John NB	173,586
• New Brunswick Community College of Woodstock Woodstock NB	112,500
• North Channel Literacy Council Elliot Lake Ont	119,783
• Nova Scotia Community College Halifax NS	254,034
• Ontario Federation of Labour Don Mills Ont	138,766
• Ontario Literacy Coalition Toronto Ont	305,043
• Ontario Native Literacy Coalition Toronto Ont	115,000
• Ontario Public Health Association Toronto Ont	150,000
• Ottawa Board of Education Ottawa Ont	198,256
• Public Policy Forum Ottawa Ont	120,157
• Quebec Association for Adult Learning Montreal Que	125,000
• Regroupement des groupes francophones d'alphabetisation populaire de l'Ontario Toronto Ont	148,131
• Regroupement des groupes populaires en alphabetisation du Quebec inc Montreal Que	189,705
• Saskatchewan Institute of Applied Science and Technology Regina Sask	212,000
• Saskatchewan Literacy Network Saskatoon Sask	189,100
• Shortgrass Library System Medecine Hat Alta	147,000
• Societe de radio television du Quebec Montreal Que	372,000
• TV Ontario Toronto Ont	100,000
• Tetra Telemedicine and Educational Technology Resource Agency Health Sciences Centre St John's Nfld	105,598
• The Salvation Army Ottawa Ont	198,675
• Toronto Board of Education Toronto Ont	129,650
• United Nations Association in Canada Ottawa Ont	197,000
• United Way Ottawa Ont	108,970
• Vision TV Toronto Ont	102,055
• World Literacy of Canada Toronto Ont	253,451
• Youth Employment Skills Canada Inc Toronto Ont	368,816
• Yukon College Whitehorse YT	241,050

Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development $4,990,960

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• Canadian Council for Multicultural & Intercultural Education Ottawa Ont	177,000
• Canadian Ethnocultural Council Ottawa Ont	212,500
• Canadian Labour Congress Ottawa Ont	100,000
• Concordia University Montreal Que	400,000
• Conseil pour l'unite canadienne Montreal Que	200,000
• Government of New Brunswick Tourism Recreation and Heritage Toronto Ont	100,000
• Government of Saskatchewan Parks Recreation and Culture Saskatoon Sask	150,000
• Harambee Centres Canada Toronto Ont	100,000

SECRETARY OF STATE—*Concluded*

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• Ontario Council of Agencies Serving Immigrants Toronto Ont	153,700
• The Corporation of the City of Vancouver Vancouver BC	150,000
• University of Calgary Calgary Alta	400,000
• University of Manitoba Winnipeg Man	300,000
• University of Ottawa Ottawa Ont	400,000
• Western Diversification Office Ottawa Ont	141,250
Contributions to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities $5,190,876	
• Canadian Council on Social Development Ottawa Ont	1,948,002
• Canadian Labour Congress Ottawa Ont	139,536
• Frontier College Toronto Ont	315,000
• Laubach Literacy of Canada Saint John NB	315,000
• Ministere de l'education du Quebec Quebec Que	2,000,000
• Movement for Canadians Literacy Ottawa Ont	276,905
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share $27,845,387	
• Minister of Finance Province of British Columbia Victoria BC	1,911,320
• Ministere des finances Province du Quebec Montreal Que	2,137,783
• Provincial Treasurer Province of Manitoba Winnipeg Man	2,020,444
• Provincial Treasurer Province of Alberta Edmonton Alta	2,122,279
• Treasurer of Ontario Toronto Ont	19,508,251
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes $972,611	
• Minister of Finance Province of British Columbia Victoria BC	292,016
• Provincial Treasurer Province of Manitoba Winnipeg Man	243,257
• Provincial Treasurer Province of Alberta Edmonton Atla	133,470
• Treasurer of Ontario Toronto Ont	221,724

Social Sciences and Humanities Research Council $74,580,000

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Research grants $27,823,622	
• Limoge C Montreal Que	112,641
• State S A London Ont	111,400
Major research grants $3,252,216	
• Beugnot B Montreal Que	153,210
• Bouchard G Chicoutimi Que	276,256
• Cook G R Toronto Ont	600,000
• Dean W G Toronto Ont	122,315
• Edwards M J Ottawa Ont	132,169
• Healy A D Toronto Ont	330,301
• Keillor E Ottawa Ont	100,000
• Legare J Montreal Que	175,000
• Lefebvre C Montreal Que	181,151
• Lowenstamm J Montreal Que	201,688
• Mcconica J K Toronto Ont	115,590
• Redford D B Toronto Ont	136,062
• Smith J C Vancouver BC	221,880
Presidential grants $ 245,823	
Canadian Research Institutes Abroad $275,000	
• Canadian Mediterranean Institute Ottawa Ont	200,000
Major editorial grants $1,951,634	
• Universite Laval Ste Foy Que	411,134
• Universite d'Ottawa Ottawa Ont	212,315
• Universite de Sherbrooke Sherbrooke Que	166,847
• University of Toronto Toronto Ont	416,138
• University of Toronto Press Toronto Ont	745,200
General research grants $3,737,065	
• Carleton University Ottawa Ont	101,505
• Queen's University Kingston Ont	104,115
• McGill University Montreal Que	181,120
• McMaster University Hamilton Ont	122,192
• Universite Laval Ste Foy Que	313,398
• Universite de Montreal Montreal Que	308,534
• Universite d'Ottawa Ottawa Ont	127,559
• Universite du Quebec a Montreal Montreal Que	266,571
• University of Alberta Edmonton Alta	110,122
• University of British Columbia Vancouver BC	272,614
• University of Toronto Toronto Ont	250,340
• University of Waterloo Waterloo Ont	116,562
• University of Western Ontario London Ont	132,908
Matching grants $498,193	
Learned Journals $2,087,276	
Aid to Scholarly publications $1,076,453	
• Federation Canadienne des sciences sociales Ottawa Ont	419,851
• Federation Canadienne des etudes humaines Ottawa Ont	656,602
Aid to Scholarly Conferences in Canada $1,041,192	
Aid to Scholarly Associations $1,902,543	
• Federation Canadienne des sciences sociales Ottawa Ont	496,437
• Federation Canadienne des etudes humaines Ottawa Ont	473,375
Doctoral Fellowships $9,955,297	
Doctoral Fellowship Renewals $4,842,960	
Bora Lanskin Fellowship $82,500	
Canada Research Fellowships $1,684,688	
Postdoctoral Fellowship $2,637,707	
Postdoctoral Fellowship Renewals $1,370,972	
Jules and Gabrielle Leger Fellowship $25,000	
Travel grants for International Conferences $706,174	
Aid to International Secretariats in Canada $15,000	
Grants for International Conferences in Canada $130,000	
Travel grants for International Representations $130,749	
Bilateral Exchanges—China $18,032	
Aid to Small Universities $521,890	
Women and Work $854,789	
Education and Work in a Changing Society $1,299,425	
Canadian Studies Research Tools $1,911,212	
• Canadian Institute for Historical Micro Reproductions Ottawa Ont	175,000
• Yukon Council of Archives Whitehorse YT	165,072
Population Aging $59,446	
Specialized Research Collections $864,291	
Managing the Organization in Canada $1,116,195	
Family and the Socialization of Children $1,628,785	
• Connolly J A Toronto Ont	120,357
• Ross H S Waterloo Ont	140,054
Human Context of Science and Technology $768,871	
Joint Initiatives $65,000	

SOLICITOR GENERAL $51,863,372

Department $4,038,243

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Grant to the Canadian Association of Chiefs of Police $49,000	
Grant to the Canadian Association for the Prevention of Crime $122,500	
Grant to the John Howard Society $50,000	
Grants to authorized after-care agencies $1,782,649	
• Association des services de Rehabilitation social Quebec Montreal Que	142,100
• Canadian Association of Elizabeth Fry Societies Ottawa Ont	590,597
• Canadian Criminal Justice Association Ottawa Ont	112,700
• John Howard Society of Canada Ottawa Ont	616,400
• St Leonard's Society of Canada Windsor Ont	117,992
Core Funding to National Voluntary Organizations $338,654	
• Canadian Training Institute Downsview Ont	143,100

SOLICITOR GENERAL—*Concluded*

Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General $1,695,440

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• Solicitor General of Alberta Edmonton Alta	125,000
• University of Montreal Montreal Que	130,000
• University of Toronto Toronto Ont	105,000

Correctional Service $14,002,899

Pensions and other benefits $171,440

Penitentiary inmates accident compensation $83,154

Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Services and National Parole Services slain while on duty $87,719

Contribution to co-sponsor a forensic nursing conference at the University of Saskatchewan $8,500

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $1,161,356

• Allied Indian Metis Society Vancouver BC	177,000
• Canadian Training Institute Toronto Ont	133,600
• John Howard Society of Ontario Toronto Ont	110,000
• Religieuses Notre-Dame du Bon Pasteur Port-Cartier Que	154,414

Contributions towards construction done by provinces or municipalities $12,490,730

• Government of British Columbia Victoria BC	7,605,587
• Hopital de Sept-Iles Sept-Iles Que	241,565
• Treasurer of Ontario Toronto Ont	4,550,000

Royal Canadian Mounted Police $33,822,230

Grant to the Royal Canadian Mounted Police Veteran's Association $2,500

Payments in the nature of Workmen's Compensation to survivors of members of the Royal Canadian Mounted Police killed while on duty $620,781

Pensions under the Royal Canadian Mounted Police Continuation Act $9,958,562

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $3,895,392

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $85,181

Contributions to non-RCMP candidates attending Canadian Police College $398,079

Supplementary Retirement Benefit Act Annuities $18,861,735

SUPPLY AND SERVICES $321,591,449(2)

Department $321,591,449

Transfer payments to Provinces participating in the Reciprocal Taxation Program—Sales and Consumption Tax $312,988,357

Motor Vehicle Registration Fees $4,614,394

Equalization Payments $1,485,000

Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology $2,503,698

• The Youth Science Foundation Ottawa Ont	100,000

TRANSPORT $969,526,629

Department $251,336,550

Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services $16,984,610

• Province of British Columbia Victoria BC	16,984,610

Grant to the Institute of Risk Research at the University of Waterloo in furtherance of the objectives of the research and development program of Transport Canada to assist in the development of risk research information and methodology, including information on risks associated with the transportation of dangerous goods $50,000

Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150

Grants to Institutions Assisting Sailors $12,300

Grant to the Canada Safety Council for the promotion of boating safety $1,667

Grant to the Canadian Port and Harbour Association $2,326

Grant to Royal Canadian Flying Clubs Association and l'Association des Gens de l'Air du Quebec for the promotion of Quebec's interest in the aviation field $29,000

Grant to the Airshow Canada International Symposium $90,000

Grant to the Operation Lifesaver Committee in support of a highway-railway grade crossing safety awareness program $150,000

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• Railway Association of Canada Montreal Que	150,000

Grant to National Transportation Week Committee $20,000

Contributions to the Roads and Transportation Association of Canada $322,872

• Roads and Transportation Association of Canada Ottawa Ont	322,872

Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strenghtening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development to the provinces of New Brunswick, Newfoundland, Prince Edward Island and Quebec (Economic and Regional Development Agreement) $58,246,087

• Province of New Brunswick Fredericton NB	3,378,265
• Province of Newfoundland St John's Nfld	43,779,625
• Province of Prince Edward Island Charlottetown PEI	1,987,225
• Province of Quebec Quebec Que	9,100,972

Contributions for ferry and coastal passenger and freight services $10,562,226

• Coastal Transport Ltd Saint John NB	259,000
• Northern Cruiser Co Ltd St John's Nfld	749,448
• Northumberland Ferries Ltd Charlottetown PEI	6,622,413
• Puddister Trading Co Ltd St John's Nfld	548,984
• Sail Labrador Ltd St John's Nfld	417,845
• Traversier CTMA Ferry Cap-aux-Meules Que	1,964,536

Canadian National Railways Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council $5,500,000

• Canadian Pacific Limited Montreal Que	5,500,000

Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada $14,866,740

• The Canadian Wheat Board Winnipeg Man	14,866,740

Payments to railway companies to provide income support to grain producers in the 1988-89 crop year by the partial off-set of freight rates increases otherwise established by the Western Grain Transportation Act $8,199,010

• Canadian National Railway Company Montreal Que	4,601,446
• Canadian Pacific Limited Montreal Que	3,561,376

Allowances to former employees of Newfoundland Railways, steamships and telecommunications services transferred to Canadian National Railways $1,681,889

• Canadian National Railway Company Montreal Que	1,681,889

TRANSPORT—*Continued*

Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1987 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act $1,866,615

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• Canadian National Railway Company Montreal Que	1,866,615

Payments for a program of assistance for the transportation of disabled persons $564,506

• Canada Coach Lines Ltd Mount Hope Ont	115,000

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the development of a traffic control and regulation system in Montreal, for the purpose of economic and regional development $1,140,870

• Centroydne Inc Montreal Que	122,002
• Bombardier Inc Montreal Que	756,750
• Voyageur Inc Montreal Que	176,392

Contributions to transportation service companies and shippers for transportation facilities and equipment to complete the Newfoundland containerization plan and to undertake necessary repairs and to provide operating subsidies to the Newfoundland Dockyard Co $3,328,974

• Newfoundland Dockyard Co St John's Nfld	3,328,974

Contributions to provinces to enhance overall efficiency and promote safety on the Yellowhead Highway and to encourage, from a regional economic perspective, industrial development and tourism $11,080,073

• Province of Alberta Edmonton Alta	1,000,000
• Province of British Columbia Victoria BC	3,890,605
• Province of Manitoba Winnipeg Man	622,859
• Province of Saskatchewan Regina Sask	5,566,609

Payments to provinces, territorial governments and the Canadian Council of Motor Transport Administrators towards the costs of implementing and enforcing the National Safety Code for commercial motor carriers $5,083,172

• Canadian Council of Motor Transport Ottawa Ont	191,200
• Government of Newfoundland and Labrador St John's Nfld	568,860
• Government of Northwest Territories Yellowknife NWT	502,990
• Province of Alberta Edmonton Alta	530,806
• Province of British Columbia Victoria BC	250,000
• Province of Manitoba Winnipeg Man	362,499
• Province of New Brunswick Fredericton NB	750,498
• Province of Nova Scotia Halifax NS	363,576
• Province of Ontario Toronto Ont	229,238
• Province of Prince Edward Island Charlottetown PEI	250,000
• Province of Saskatchewan Regina Sask	411,924
• Regie de l'Assurance Automobile du Quebec Sillery Que	359,156
• Yukon Government Whitehorse YT	312,425

Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism: Provinces of Quebec, New Brunswick and Nova Scotia $41,233,423

• Province of New Brunswick Fredericton NB	22,413,809
• Province of Nova Scotia Halifax NS	18,819,614

Contributions in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements in Manitoba $73,586

Contributions in accordance with terms and conditions prescribed by the Governor in Council for the Boxcars and Railroad Bed Stabilization Program undertaken under Subsidiary Agreements to Economic and Regional Development Agreements in Manitoba $147,207

• Canadian National Railway Company Montreal Que	147,207

Contribution to the Canadian Red Cross Society in respect of it's boating safety program $250,000

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• The Canadian Red Cross Society Toronto Ont	250,000

Payment to the Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education $1,007,643

• Canadian Marine Rescue Auxiliary Halifax NS	169,590
• Canadian Marine Rescue Auxiliary Quebec Que	117,200
• Canadian Marine Rescue Auxiliary Toronto Ont	138,978
• Canadian Marine Rescue Auxiliary Vancouver BC	252,102
• Johnson and Higgins Faber Ltd Toronto Ont	255,266

Contribution to the Highway Improvement Program under the Canada-Quebec Subsidiary Agreement on transportation development in respect of the Laviolette Bridge $113,590

• Government du Quebec Quebec Que	112,169

Contribution to the Council of Forest Industries of British Columbia in respect of the Waterbome Debris Abatement Program $90,000

Contribution for International Maritime Organization (IMO) Seminar on Safety and Security $10,000

Payment to Alberta re: Athabasca Marine Services $465,000

• Province of Alberta Edmonton Alta	465,000

Contribution to the University of Quebec-Rimouski for the International Conference on working conditions and security onboard fishing vessels $17,000

Payment to the district of Kitimat for a study to assess opportunities for export and to develop a port development and marketing strategy for a deep sea terminal facility in Kitimat Public Harbour $15,000

Payment to the Government of the Northwest Territories—Study of Northern Port Requirements $50,000

Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities $454,706

• International Civil Aviation Organization Montreal Que	454,706

Contributions to flying clubs, schools and instructors $92,451

Contribution to Air Cadet League of Canada for Cadet training scholarships $25,000

Contribution to Recreational Aircraft Association of Canada $50,000

Contributions for the operations of municipal or other airports $13,884,453

• Blanc Sablon Que	117,500
• Brandon Man	395,550
• Campbell River BC	238,926
• Charlo NB	787,719
• Churchill Falls (Labrador) Ltd St John's Nfld	409,500
• Cranbrook BC	693,144
• Dauphin Man	126,944
• Dawson Creek BC	429,014
• District of Lynn Lake Lynn Lake Man	312,232
• District of Mystery Lake Thompson Man	261,620
• Dryden Ont	588,660
• Flin Flon Man	146,545
• Fort Francis Ont	155,979
• Gaspe Que	503,400
• Government of Manitoba Winnipeg Man	159,234
• Government of the North West Territories Yellowknife NWT	3,942,395
• Havre St-Pierre Que	133,600
• Manitoba Hydro Winnipeg Man	206,225
• Moosonee Ont	113,400
• Natashquan Que	169,000
• Peace River Alta	376,925
• Pembroke Ont	229,854
• Prince Albert Sask	221,347
• Province of Alberta Edmonton Alta	245,100

TRANSPORT—*Continued*

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• Regional Municipality of Hamilton-Wentworth Hamilton Ont	430,000
• Rouyn Que	668,419
• Sudbury Ont	854,084
• The Toronto Harbour Commission Toronto Ont	461,400

Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities: Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright Makkovick, Mary's Harbour, Nain, Red Bay, Rigolet, Port Hope, Simpson, Postville and Hopedale) $3,411,276

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• Province of Newfoundland and Labrador St John's Nfld	3,411,276

Contributions to Quebec—Nouveau Quebec Inuit Airports $7,920,389

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• Government of Quebec Quebec Que	7,920,389

Contributions to other airports including Manitoba ERDA $3,492,868

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• Bromont Que	741,137
• Goderich Ont	440,000
• Joliette Que	1,340,553
• Nakusp BC	189,300
• Tumbler Ridge BC	495,000

Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $18,955,450

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• Alert Bay BC	292,194
• Amos Que	1,200,000
• Bathurst NB	667,400
• Brooks Alta	234,000
• Cochrane Ont	225,266
• Collingwood Ont	165,123
• Deloraine Man	232,073
• Department of Transportation Grand Manon NB	1,405,917
• Edmunston NB	398,555
• Huronia Airport Commission Perkinsfield Ont	402,470
• Kyle Sask	441,538
• La Tuque Que	1,384,896
• Lebel-sur-Quevillon Que	115,104
• Manitoulin East Airport Commission Manitowaning Ont	130,989
• Maple Creek Sask	276,054
• Mont-Laurier Que	1,460,000
• Moosonee Ont	171,116
• North Okanagon Vernon BC	242,688
• Oyen Alta	167,231
• Pembroke and Area Airport Commission Pembroke Ont	181,893
• Peterborough Ont	401,816
• Province of Newfoundland and Labrador St John's Nfld	4,026,867
• Rainbow Lake Alta	359,240
• Sechelt BC	118,295
• Snipe Lake Eston Sask	623,251
• St Georges-de-Beauce Que	215,000
• The Corporation of the Township of Stanhope Haliburton Ont	790,000
• Thetford Mines Que	535,000
• Tofield Alta	853,658
• Westbourne Gladstone Man	248,593
• Winkler Man	132,470

Contribution payments in support of grade separations approved under the Railway Relocation and Crossing Act $9,061,849

	$
• City of Kingston Kingston Ont	808,000
• City of Winnipeg Winnipeg Man	748,828
• City of Woodstock Woodstock Ont	637,919
• District of Chilliwack Chilliwack BC	2,104,102
• Province of Quebec Quebec Que	3,777,500
• Town of Wainwright Wainwright Alta	985,500

Payments in support of crossing improvements approved under the Railway Safety Act $7,006,111

	$
• Canadian National Railway Company Montreal Que	2,771,366
• Canadian Pacific Limited Montreal Que	3,150,405
• County of Parkland	150,080
• Province of Quebec Quebec Que	107,398
• United Couriers of Leeds	250,000

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program $62,895

Contributions to Manitoba, Newfoundland, and Yukon to finance the cost of providing surveillance training and/or coordination activities in the transportation of dangerous goods $248,410

Devolution—Federal airports—Assistance to interested parties $90,707

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal $3,324,449

	$
• Canadian National Railway Company Montreal Que	3,324,449

Grain Transportation Agency Administrator $1,500,800

Contributions under the System Improvement Reserve Fund $1,500,800

	$
• Alberta Wheat Pool Calgary Alta	453,518
• Manitoba Pool Elevators Winnipeg Man	186,453
• Saskatchewan Wheat Pool Regina Sask	344,589
• United Grain Growers Winnipeg Man	191,615

National Transportation Agency $716,689,279

Maritime Freight Rates Act $10,958,180

	$
• Canada and Gulf Terminal Rly Mont Joli Que	206,226
• Canadian National Railways Montreal Que	10,249,110
• Canadian Pacific Ltd Montreal Que	443,689

Payments to railway companies under the Western Grain Transportation Act $568,754,615

	$
• BC Rail Vancouver BC	2,950,957
• Canadian National Railways Montreal Que	325,955,961
• Canadian Pacific Ltd Montreal Que	238,500,086
• Central Western Railway Corp Edmonton Alta	1,347,611

Payments to railway and transportation companies under the Railway Act $32,207,332

	$
• Algoma Central Railway Sault Ste Marie Ont	2,233,826
• Canadian National Railways Montreal Que	21,622,870
• Canadian Pacific Ltd Montreal Que	7,176,574
• Quebec North Shore and Labrador Rly Sept Iles Que	1,174,062

Payments to railway companies under the National Transportation Act 1987 $18,287,700

	$
• Canadian National Railways Montreal Que	12,881,641
• Canadian Pacific Ltd Montreal Que	5,406,059

Payments to railway marine and trucking companies under the Atlantic Region Freight Assistance Act $86,481,452

	$
• 148668 Canada Inc O/A Therm Express Dorval Que	125,025
• 2431-3603 Quebec Inc Mont Joli Que	103,455
• A & M Transport 1987 Ltd Havelock NB	190,565
• Albany Cartage Co Ltd Havelock NB	201,939
• Arnold Bros Transport Ltd Winnipeg Man	139,595
• Atlantic Cement Carriers Ltd Corner Brook Nfld	105,217
• Atlantic Searoute Ltd Halifax NS	565,537
• Atpro Trucking Co Saint John NB	817,402
• Bakery Transport Inc Halifax NS	553,817
• Bayview Transport Ltd Saint John NB	121,473
• Bedford Transport Ltd Halifax NS	233,023
• Big Wheels Trans & Leasing Ltd Kensington PEI	2,016,360
• Black's Harbour Transfer Ltd Black's Harbour NB	161,014
• BMC Ltd Saint John NB	308,964
• Brookville Transport Ltd Saint John NB	168,348
• Brunswick Bulk Transport Ltd Dartmouth NS	105,153
• Burgess Contracting Ltd Havelock NB	182,846
• Burns Foods Transport Ltd Calgary Alta	144,569

TRANSPORT—*Concluded*

	$
• C E Fisher Transport Ltd Brookfield NS	101,338
• C P M Transport Ltee Grand Falls NB	108,088
• C T M A Express Ltee Iles de la Madeleine Que	121,814
• Caldwell Transport Ltd Saint John NB	266,277
• Canadian Pacific Express & Transport Ltd Toronto Ont	2,044,342
• Cape Breton Dev Corp (Devco) Sydney NS	2,744,765
• Cape Breton Development Corp Sydney NS	178,152
• Cauchon Eloi St Ubald Que	126,948
• Cement Cartage Co Ltd Havelock NB	264,389
• Chabot et Desmarais Inc St Agapit Que	117,675
• Choice Reefer System Ltd Sterling Ont	183,388
• CN Rail Montreal Que	3,332,354
• Conrad's Transport Ltd Dartmouth NS	118,864
• Constructions F Morin Inc Pohenegamook Que	188,623
• D & N Truck Lines Ltd Newcastle NB	242,038
• David Brown United Ltd Waterville NS	270,582
• Day & Ross Inc Hartland NB	4,825,725
• Day & Ross Nfld Ltd St John's Nfld	179,930
• Distrans Inc Charlesbourg Que	195,816
• E D F Transport Ltd c/o Scotsburn Co-Op Scotsburn NS	444,014
• Eassons Transport Ltd Berwick NS	420,740
• Entreprises Forestieres F G O Inc Val Brillant Que	128,198
• Expediteur Japiro Inc Montmagy Que	131,512
• F P Transport Ltd Moncton NB	130,207
• Femand Gosselin Inc St Romuald Que	514,209
• Florist Transport Ltd Falmouth NS	182,715
• G M Armour & Son Ltd Moncton NB	599,135
• Gerald Battist Trucking Ltd Pictou NS	312,522
• Grand Falls Central Rly Co Ltd Grand Falls Nfld	226,687
• H E Fisher Ltd Moncton NB	232,732
• Harold B Legge Transport Ltd Port Williams NS	202,450
• Haul A Way Inc Dieppe NB	110,063
• Higgins Trucking Ltd Chipman NB	131,460
• Hillmans Transfer Sydney NS	188,138
• Household Movers & Shippers Ltd St John's Nlfd	151,135
• Hoyt's Moving & Storage Ltd Armdale NS	125,527
• Interlait Inc St Agapit Que	160,021
• J P MacInnis Trucking Ltd Whycocomagh NS	107,461
• J W Baughan Ltd Sackville NB	238,610
• Jardine Transport Ltd Fredericton NB	201,625
• John E Maclean Ent Ltd Margaree Harbour NS	105,738
• Jos Lefrancois Inc Amqui Que	126,368
• Jumbo Motor Express Ltd Etobicoke Ont	581,952
• K & T Transport Ltd Plaster Rock NB	160,156
• Ken Giberson Transport Ltd Newcastle NB	246,048
• King Freight Lines Ltd Pictou NS	103,772
• Kingsco Transport Ltd Sussex NB	100,861
• Klunski Transport Inc Fredericton NB	181,543
• L'Islet Express Inc St Eugene Que	111,331
• Leo Dussault Transport Ltee Donnacona Que	255,591
• Les Industries Alex Couture Inc St Romuald Que	228,041
• Les Transports J Bujold Inc Pointe au Pere Que	235,695
• Maritime Ontario Freight Lines Ltd Mississauga Ont	1,315,213
• Maritime Warehousing & Transfer Co Ltd Dartmouth NS	102,329
• Matane Gaspesie Transport Inc Matane Que	347,735
• McAuley's Transfer Ltd Centreville NB	250,940
• McNeil's Transport Ltd Mount Pearl Nfld	180,590
• Mervin Mutch Trucking Ltd Red Bank NB	118,927
• Midland Newfoundland Ltd Moncton NB	206,157
• Midland Transport Ltd Moncton NB	4,364,185
• Milltown Trucking Co Ltd St Stephen NB	403,705
• New Brunswick Quebec Transport Ltd Grand Falls NB	128,182
• Noel Godbout Transport Ltee St Quentin NB	136,014
• O Belanger Transport Inc St Come Liniere Que	121,858
• Parent Lumber Ltd St Quentin NB	172,226
• Pole Star Transport Inc Hantsport NS	543,271
• Provincial Carriers Ltd Mont Pearl Nfld	182,194
• R & G Transport Ltd Sussex NB	222,843
• R E & J E Friars Ltd Saint John NB	102,619
• R H Frenette Trucking Ltd Petit Rocher NB	171,140
• Rapido Transport Inc Newcastle NB	134,554
• Refrigerated Carryall Ltd Moncton NB	707,096
• Resource Transport Ltd Dartmount NS	249,085
• Restigouche Transport Ltd Campbellton NB	205,687
• Richardson Joseph Deer Lake Nfld	119,753
• Robichaud Alvida Lower Nequac NB	170,458
• Roy's Midway Ltd Saint John NB	554,110
• S G Transport Ltd Fredericton NB	200,542
• Southwest Trucking Ltd Stephenville Nfld	116,756
• Stonewood Investments Ltd Petitcodiac NB	106,792
• Summers Transport Ltd Mount Pearl Nfld	111,751
• Sunbury Transport Ltd Fredericton NB	1,533,342
• Syndicat des Producteurs de Lait de Quebec Quebec Que	223,529
• Thompson's Transfer Co Ltd Middleton NS	401,091
• Tom MacDonald Trucking Ltd Sydney River NS	101,144
• Trans Ali Inc Thetford Mines Que	187,084
• Trans Viande Temis Inc Notre Dame du Lac Que	296,879
• Transbois Canada Ltee St Pamphile Que	413,964
• Translait Inc Ste Claire de Bellechasse Que	131,930
• Transport A D S Inc St Henri de Levis Que	253,439
• Transport Alimentaire Du Bas St Laurent Inc Matane Que	563,377
• Transport Amical Inc Amqui Que	110,076
• Transport Besner Inc St Nicholas Que	621,274
• Transport Beton Provincial Ltee Matane Que	242,518
• Transport Bruno Boulianne Ltee St Georges Que	118,602
• Transport Cabano Inc Ancienne Lorette Que	1,186,055
• Transport Chabot & Tanguay Inc Ste Justine Langevin Que	280,451
• Transport Culinar Inc Ste Marie de Beauce Que	297,350
• Transport D'Anjou Inc Riviere-du-Loup Que	187,569
• Transport Dallaire Ltee Montmagny Que	152,459
• Transport De L'Est Inc Ancienne Lorette Que	290,443
• Transport Denis Berube Inc Price Que	161,259
• Transport E J Bourque 1985 Ltee Mont Joli Que	113,833
• Transport Felix Huard Et Fils Ltee Luceville Que	152,531
• Transport Gerald Pelletier Ltee Isle Verte Que	688,804
• Transport Guerette Inc Edmundston NB	149,178
• Transport Luvrac Inc Luceville Que	561,545
• Transport Mont Joli Inc Mont Joli Que	193,810
• Transport Morneau Inc St Arsene Que	269,460
• Transport P A Lessard Inc St George Est Que	241,577
• Transport R Boulianne Inc Amqui Que	149,977
• Transport Regis Harrisson Inc Ste Felicite Que	144,775
• Transport Samson Inc Quebec Que	768,209
• Transport St Alexandre Inc St Alexandre Que	102,870
• Transport St Francois Ltd St Francois NB	197,990
• Transport Y Theberge Inc Rimouski Que	543,625
• Transports Speribel Inc Riviere du Loup Que	303,084
• V A Ross Trucking Ltd Boiestown NB	156,958
• Wells Transfer Ltd Dartmouth NS	152,153

TREASURY BOARD $395,985

Secretariat $395,985

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $170,000

Grant to the Conference Board of Canada $165,000

Canadian Standards Association $5,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM $225,985

Grant payments under the Public Service Pension Adjustment Act $225,985

VETERANS AFFAIRS $1,282,931,153

Department $1,282,931,153

VETERANS AFFAIRS PROGRAM $1,282,931,153

Pensions $897,789,142

War Veterans Allowances and Civilian War Allowances $264,280,437

Assistance in accordance with the provisions of the Assistance Fund Regulations $2,316,817

Army Benevolent Fund $18,000

VETERANS AFFAIRS—*Concluded*

Royal Canadian Legion $9,000

Canadian Veterans Association of the United Kingdom $1,000

Children of war dead (education assistance) $647,108

University and vocational training $211,840

Assistance to Canadian veterans—Overseas district $134,047

Last Post Fund $7,708,105

Commonwealth War Graves Commission $3,529,987

United Nations Memorial Cemetery in Korea $28,612

Returned soldiers insurance actuarial liability adjustment $2,209

Veterans insurance actuarial liability adjustment $583,356

Grants to various provinces concerning the provision of prosthetic services to veterans $489,085

Treatment and related allowances $2,262,504

Re-establishment credits under Section 8 $403

Compensation for loss of earnings $45,327

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $17,252,364

Contributions to veterans to assist in defraying cost of extended health care not covered by provincial health programs $85,621,810

WESTERN ECONOMIC DIVERSIFICATION $107,534,077

Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs $5,816,988

	$
• 79535 Manitoba Ltd Steinbach Man	186,965
• ABI Biotechnology Inc Winnipeg Man	115,809
• Canadian Rig Ltd Calgary Alta	384,205
• CP Loewen Enterprises Ltd Steinbach Man	690,687
• Develcon Electronics Ltd Saskatoon Sask	669,830
• Glenayre Electronics Ltd Vancouver BC	274,475
• Macdon Industries Winnipeg Man	288,805
• MacMillan Bloedel Ltd Vancouver BC	188,067
• Microstat Development Corporation Vancouver BC	124,925
• Microtel Ltd Vancouver BC	340,000
• Nissi Technologies Inc North Vancouver BC	138,647
• Pelorus Aviation Supplies Canada Ltd Calgary Alta	163,963
• Roblin Forest Products Ltd Winnipeg Man	176,072

Contributions under the Western Transportation and Industrial Development Program $6,811,093

• 306616 Alberta Ltd Grande Prairie Alta	154,776
• AgTech Processors Inc Indian Head Sask	157,450
• Allarcom Limited Edmonton Alta	170,962
• Canadian Occidental Petroleum Ltd Calgary Alta	101,066
• Central Web Offset Ltd Edmonton Alta	169,438
• Cowley Forest Products Ltd Cowley Alta	202,344
• Dominion Malting Limited Winnipeg Man	1,149,190
• Erichsen Industries Ltd Edmonton Alta	237,587
• Fripp Fibre Forms Ltd Winnipeg Man	101,454
• Geco Steel Corporation Ltd Regina Sask	182,706
• Greif Containers Inc Niagara Falls Ont	304,344
• Naleway Foods Ltd Winnipeg Man	128,363
• Palliser Furniture Ltd Winnipeg Man	708,285
• Sherritt Gordon Limited Fort Saskatchewan Alta	869,797
• Standard Aero Ltd Winnipeg Man	157,500
• Universe Machine Corporation Edmonton Alta	124,159
• Western Concord Mfg Ltd Edmonton Alta	119,745

Contributions under Sub-Agreements made pursuant to Economic and Regional Development/General Development Agreements $17,514,147

	$
• A&A Foods Ltd Vancouver BC	720,000
• Canadian Autoparts Toyota Inc Delta BC	471,286
• Canadian Chopstick Manufacturing Co Ltd Vancouver BC	1,100,000
• City of Winnipeg Winnipeg Man	831,341
• CNSW Industries Inc Vancouver BC	617,400
• Dawson Creek Chopsticks Ltd Dawson Creek BC	630,000
• Dentech Products Limited Clearbrook BC	136,090
• Forks Renewal Corporation Winnipeg Man	3,122,550
• Government of the Province of Alberta Edmonton Alta	3,466,038
• MacDonald Dettwiler & Associates Ltd Richmond BC	337,124
• Minister of Finance—Province of BC Victoria BC	1,825,330
• Prince George Wood Preserving Ltd Prince George BC	753,358
• Province of Manitoba Winnipeg Man	102,043
• Vicell Canada Tissue Ltd Vancouver BC	1,392,601
• Vita Mills and Natures Path Foods Inc Delta BC	237,190
• Wastech Services Ltd Coquitlam BC	302,337
• Western Industrial Clay Products Ltd Kamloops BC	548,100
• Winnipeg Core Area Initiative Winnipeg Man	823,973

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada $67,932,955

• Abbotsford Airshow Canada Association Abbotsford BC	1,324,274
• Abrasitec Products Corp Edmonton Alta	217,453
• Aeroform Div Border Chemical Co Winnipeg Man	121,183
• Agri-Tec Canada Inc Winnipeg Man	189,548
• Alberta Agricultural Research Institute Edmonton Alta	1,000,000
• Alberta Traffic Supply Limited Edmonton Alta	100,112
• Altero Technologies Inc Langley BC	475,000
• Ancast Industries Ltd Winnipeg Man	396,250
• Aqua Plus Manufacturing Ltd Vancouver BC	205,256
• Arctic Fish Company Inc Waldheim Sask	130,000
• Arseno Processing Ltd and Bacon Donaldson Associates Ltd Richmond BC	490,334
• Asia Pacific Foundation of Canada Vancouver BC	489,828
• Ballard Battery Systems Corporation North Vancouver BC	233,619
• Beta Monitors & Controls Ltd Calgary Alta	270,624
• Biotechnica Canada Inc Calgary Alta	172,600
• Boeing of Canada Ltd Winnipeg Man	5,037,200
• Brandt Industries Ltd Regina Sask	143,569
• Bristol Aerospace Limited Winnipeg Man	228,283
• British Columbia Motion Picture Association Vancouver BC	143,601
• Brown Industries (1976) Ltd Drinkwater Sask	263,250
• C2C Satellite Productions Inc Calgary Alta	288,211
• Canadian Aging and Rehab Products Dev Corp Winnipeg Man	2,776,717
• Canadian Guide Rail Corp Beaver Falls Pennsylvania USA	141,627
• Canadian Institute for Radiation Safety Saskatoon Sask	340,183
• Canadian Tool and Die Works Ltd Winnipeg Man	197,330
• Cansif Canada Enterprise Inc Vancouver BC	182,604
• Canvil Ltd Edmonton Alta	220,051
• Can-Con Gas Services Ltd Edmonton Alta	119,369
• Can-Oat Milling Ltd Winnipeg Man	306,539
• Centre for Frontier Engineering Research Edmonton Alta	4,760,220
• Chancery Software Ltd Vancouver BC	124,314
• Chromalux Canada Inc Edmonton Alta	541,729
• Conair Aviation Ltd Abbotsford BC	393,192
• Crystal Peak Garnet Corporation and Polestar Exploration Inc Vancouver BC	118,785
• CSP Foods Ltd Saskatoon Sask	101,505
• Dial-Guard Ltd Edmonton Alta	337,223
• DM Enterprises Inc Saskatoon Sask	220,383
• Douglas & McIntyre Ltd Vancouver BC	113,500
• Dow Corning Corporation Midland Michigan USA	174,002
• Durand-Raute Industries Ltd New Westminster BC	168,066
• Edmonton Regional Airports Authority Edmonton Alta	102,128
• Emery Apparel Canada Inc Edmonton Alta	101,742
• ETL Chemspec Analytical Ltd Edmonotn Alta	223,513

WESTERN ECONOMIC DIVERSIFICATION—*Concluded*

	$
• Exor Data Inc Vancouver BC	166,569
• Flexi-Coil Ltd Saskatoon Sask	1,439,335
• Forintek Canada Corp Vancouver BC	5,670,307
• G L Schmidtke Millwork Ltd Steinbach Man	265,291
• General Sea Harvest Corporation Vancouver BC	370,272
• Global Agricultural Tech Exposition Saskatoon Sask	110,840
• Global Aircraft Industries Ltd St Albert Alta	100,003
• Granberg Superior Systems Inc Saskatoon Sask	154,000
• Hagensborg Marine Farms Inc Vancouver BC	721,000
• High-Line Manufacturing Inc Vonda Sask	885,603
• Innovac Technology Inc Richmond BC	168,309
• Innovative Research Inc Regina Sask	123,657
• International PLC Autopark Inc Vancouver BC	148,618
• IST-Healthcomp Inc Saskatoon Sask	101,116
• Itres Research Limited Calgary Alta	182,500
• Jacobs Crane Corporation Delta BC	101,966
• Kitchen Craft of Canada Ltd Winnipeg Man	365,278
• Knit-Rite Mills Ltd Winnipeg Man	185,581
• Kootenay Tractor & Supply Ltd Nelson BC	372,960
• Ladd's Products Ltd Calgary Alta	180,000
• Legal Information Systems & Technology Foundation Vancouver BC	372,263
• Leon-Ram Enterprises Inc Yorkton Sask	171,763
• Linnet Graphics International Inc Winnipeg Man	400,000
• Maverick Surgical Inc Edmonton Alta	170,226
• Mec Systems Inc Sardis BC	124,764
• Mem-Tec Trade Shows Ltd Vancouver BC	150,000
• Microbio Rhizogen Corporation Saskatoon Sask	151,709
• Micron Imaging Corporation Kelowna BC	168,763
• Microscan Imaging & Instrumentation Inc Vancouver BC	325,000
• Midwest Glass Tempering Ltd Surrey BC	180,759
• Mid-Canada Equipment Sales Ltd Winnipeg Man	128,071
• Modatech Systems Inc Vancouver BC	143,365
• Myriad Innovative Designs Inc Winnipeg Man	113,684
• Myrias Research Corporation Edmonton Alta	2,689,260
• Nexus Engineering Corp Burnaby BC	317,400
• Norsask Forest Products Inc Meadow Lake Sask	195,000
• Northern Light Big Game Corp Vancouver BC	108,249
• Northwest Food and Fuel Corp Saskatoon Sask	189,210
• Norwood Packaging Ltd Burnaby BC	200,000
• Otto Bock Orthopedic Ind of Canada Ltd Winnipeg Man	373,741
• Pacific Talc Ltd Surrey BC	107,228
• Palliser Furniture Ltd Winnipeg Man	377,192

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• Philom Bios Inc Saskatoon Sask	381,467
• Prairie Implement Manufacturers Association Regina Sask	174,355
• Polar Environmental Services Ltd Edmonton Alta	115,703
• Pollard Banknote Ltd Winnipeg Man	437,005
• Potash & Phosphate Institute of Canada Saskatoon Sask	500,200
• Pyramet Industries Ltd Edmonton Alta	346,382
• Quantic Laboratories Inc Winnipeg Man	127,435
• Ralph McKay (Canada) Ltd Regina Sask	468,287
• React Energy Ltd Calgary Alta	288,208
• Red Deer West Steel Erectors Ltd Red Deer Alta	126,928
• Reliable Engine Services Ltd Edmonton Alta	120,000
• Rexx Acoustics Inc Canmore Alta	108,978
• Sherritt Gordon Mines Ltd Fort Saskatchewan Alta	1,000,000
• Signature Wood Flooring Inc Penticton BC	190,066
• Skytainer Industries Inc North Vancouver BC	129,582
• Smoky River Coal Ltd Calgary Alta	1,623,260
• Standard Steel Specialty Corporation Steinbach Man	131,359
• Sterling Carpet Manufacturing Ltd Calgary Alta	199,945
• Strahl Technologies Inc Burnaby BC	332,631
• Sweeprite Manufacturing Inc Regina Sask	184,605
• Technical Products International Ltd Winnipeg Man	147,406
• Terra Linda Canada Inc Calgary Alta	177,954
• The 10 Planner Corporation Calgary Alta	135,231
• TransAlta Resources Investment Corp Calgary Alta	2,000,030
• Triple E Canada Ltd Winkler Man	500,603
• Uma Engineering Ltd Calgary Alta	905,347
• Uma Engineering Ltd Winnipeg Man	253,797
• Universal Industries Ltd Lloydminster Sask	1,152,000
• Unocal Canada Limited Calgary Alta	454,438
• Vancouver Public Aquarium Association Vancouver BC	1,152,859
• Visionsmart Inc Edmonton Alta	194,805
• Visionwall Technologies Inc Edmonton Alta	371,209
• Wake Holdings Ltd Calgary Alta	311,925
• Wedtech Inc Brantford Ont	918,000
• Westbay Instruments Inc North Vancouver BC	148,548
• Western Combine Corporation Portage La Prairie Man	145,463
• Yellowhead Highway Association Edmonton Alta	174,097
• ZCL Manufacturing Canada Inc Edmonton Alta	388,506

Liabilities under the Small Businesses Loans Act $9,433,894(3)

Grants under the Western Diversification Program $25,000

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(1) An amount of $ 254,641 was charged to Standard object 01.

(2) As a result of provincial sales taxes paid directly by the Supply Revolving Fund and to the various provincial governments, this amount differs by $107,724 from the amount in Section 1 (Table 5) of Volume II (Part I).

(3) Payments are listed under the Department of Industry, Science and Technology.

APPENDIX 1

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (National Health and Welfare)

(in thousands of dollars)

Provinces and territories	Cash transfer			Equalized tax transfer			Total cash and tax transfer
	Insured health services	Extended health care services	Total cash contributions	Tax transfer	Associated equalization	Total	
Newfoundland	137,296	29,217	166,513	68,255	63,591	131,846	298,359
Prince Edward Island	31,451	6,676	38,127	17,693	12,424	30,117	68,244
Nova Scotia	213,697	45,457	259,154	148,449	56,676	205,125	464,279
New Brunswick	173,129	36,831	209,960	106,012	60,184	166,196	376,156
Quebec	958,496	343,157	1,301,653	1,944,960	277,844	2,222,804	3,524,457
Ontario	1,860,546	491,279	2,351,825	2,662,375		2,662,375	5,014,200
Manitoba	261,592	55,577	317,169	183,742	67,044	250,786	567,955
Saskatchewan	256,448	51,820	308,268	155,592	77,337	232,929	541,197
Alberta	626,943	125,007	751,950	563,607		563,607	1,315,557
British Columbia	779,498	156,727	936,225	680,157		680,157	1,616,382
Total provinces	5,299,096	1,341,748	6,640,844	6,530,842	615,100	7,145,942	13,786,786
Northwest Territories	12,394	2,742	15,136	13,131		13,131	28,267
Yukon Territory	5,834	1,308	7,142	5,988		5,988	13,130
Total	5,317,324	1,345,798	6,663,122	6,549,961	615,100	7,165,061	13,828,183

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Total entitlements of each province are based on a per capita amount prescribed in legislation. The amount is escalated annually in line with the growth of the gross national product and population. The tax contribution is the current value of a legislatively prescribed number of tax points (and the fiscal equalization associated with them). Cash payments are the difference between total entitlements and the tax contribution plus adjustments related to prior years payments. The equalization associated with the tax transfer is paid under the fiscal equalization program administered by the Department of Finance. The amount of these cash and tax transfers in 1989-90 is shown above.

The payment of cash contributions is also subject to provisions of the Canada Health Act. The Act requires that the provinces not permit extra billing by a medical practitioner or a dentist or the assessment of specified user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from the cash contributions. During 1989-90 no deductions were made.

APPENDIX 2

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (National Health and Welfare)

(in thousands of dollars)

Provinces and territories	Insured health services	Extended health care services	Total 1989-90
Newfoundland	137,296	29,217	166,513
Prince Edward Island	31,451	6,676	38,127
Nova Scotia	213,697	45,457	259,154
New Brunswick	173,129	36,831	209,960
Quebec	958,496	343,157	1,301,653
Ontario	1,860,546	491,279	2,351,825
Manitoba	261,592	55,577	317,169
Saskatchewan	256,448	51,820	308,268
Alberta	626,943	125,007	751,950
British Columbia	779,498	156,727	936,225
Total provinces	5,299,096	1,341,748	6,640,844
Northwest Territories	12,394	2,742	15,136
Yukon Territory	5,834	1,308	7,142
Total	5,317,324	1,345,798	6,663,122

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. These contributions are calculated from a predetermined base amount escalated on the basis of growth in the gross national product. In recent years, adjustments have been made to the escalator because of federal restraint.This value is then multiplied by the population of each province to determine the provincial entitlement. These contributions take the form of a transfer of a predetermined number of tax points (and associated equalization) estimated at 7.2 billion in 1989-90, together with a residual cash payment (as shown above). The payment of these cash contributions is also subject to various provisions of the Canada Health Act. In order that a full cash contribution may be paid, provinces must satisfy program criteria respecting public administration, comprehensiveness, universality, portability and accessibility throughout the fiscal year, and in addition, must agree to provide the Minister of Health and Welfare with required information and must give recognition to the contributions and payments made by Canada under the Canada Health Act.

Additionally, the Act requires that the provinces must not permit extra billing by a medical practitioner or a dentist (for surgical dental services requiring a hospital for their proper conduct) or the assessment of user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from cash contributions. All provinces are presently complying with these requirements, as they are defined under the Canada Health Act.

APPENDIX 3

Payments under the Canada Assistance Plan (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease(–)
	1990	1989	
Newfoundland	101,040	91,339	9,701
Prince Edward Island	23,881	22,602	1,279
Nova Scotia	157,186	152,869	4,317
New Brunswick	158,936	149,789	9,147
Quebec (1)	1,106,377	1,128,973	(22,596)
Ontario	1,761,467	1,510,952	250,515
Manitoba	194,497	197,777	(3,280)
Saskatchewan	152,857	155,153	(2,296)
Alberta	513,187	487,870	25,317
British Columbia	693,782	663,112	30,670
Total provinces	4,863,210	4,560,436	302,774
Northwest Territories	16,859	15,003	1,856
Yukon Territory	5,202	8,111	(2,909)
Total	4,885,271	4,583,550	301,721

The Canada Assistance Plan Act authorizes the government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

(1) The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for Special Welfare programs of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1989-90	1988-89
	(in thousands of dollars)	
Cash payments	1,106,377	1,128,973
5 tax abatement units (estimated value)	574,709	524,810
	1,681,086	1,653,783

APPENDIX 4

Details of New Horizons Payments (National Health and Welfare)
(in thousands of dollars)

	Year ended March 31, 1990		Year ended March 31, 1989	
Provinces and territories	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	51	375	47	266
Prince Edward Island	30	194	22	105
Nova Scotia	110	681	79	497
New Brunswick	89	537	77	374
Quebec	660	3,889	602	2,850
Ontario	459	5,736	513	4,317
Manitoba	99	825	75	608
Saskatchewan	174	828	121	575
Alberta	155	1,123	151	891
British Columbia	252	2,073	175	1,511
Total provinces	2,079	16,261	1,862	11,994
Northwest Territories	2	6		3
Total	2,081	16,267	1,862	11,997

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

APPENDIX 5

Summary of payments under the Family Allowances Act (National Health and Welfare)

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1990	3,699	6,658	2,654
1989	3,675	6,609	2,606
1988	3,666	6,597	2,564
1987	3,659	6,592	2,534
1986	3,645	6,585	2,501

Federal Family Allowances are paid in respect of dependent children under age 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special Allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year based on increases in the Consumer Price Index in excess of 3%. The federal monthly rate of family allowances per child was $32.74 in 1989 and $33.33 in 1990. Special allowances were $48.84 a month in 1989 and $49.72 in 1990.

A provincial government may request the federal government to vary the federal family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province for a specific four year period is equal to the average monthly federal rate over the same period. The provinces of Alberta and Quebec have exercised this option.

In March 1990, there were 3,699,265 families and agencies receiving an average of $61.00 on behalf of 6,657,596 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1989 Child Tax Credit was $565.00 per child. The total credit payable was reduced by 5% of net family income above $24,355. Payments applicable to taxation years, 1987, 1988 and 1989 made from April 1, 1989 to March 31, 1990 amounted to $31,206,510, $1,681,821,612 and $892,130,432 respectively, a total of $2,605,158,554.

Details of payments under the Family Allowances Act (National Health and Welfare)

(all figures in thousands)

	Year ended March 31, 1990			Year ended March 31, 1989		
Provinces and territories	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland	93	166	66,775	94	170	67,650
Prince Edward Island	19	36	14,179	19	36	13,995
Nova Scotia	127	225	89,615	128	226	89,206
New Brunswick	108	190	75,985	109	192	75,935
Quebec	944	1,620	646,046	939	1,611	635,263
Ontario	1,323	2,373	947,635	1,309	2,345	926,771
Manitoba	153	289	115,596	153	289	114,455
Saskatchewan	142	286	114,527	144	290	114,547
Alberta	359	687	272,041	358	680	266,362
British Columbia	417	757	299,643	408	741	290,311
Total provinces	3,685	6,629	2,642,042	3,661	6,580	2,594,495
Northwest Territories	10	21	8,375	10	21	8,179
Yukon Territory	4	8	3,089	4	8	3,026
Total	3,699	6,658	2,653,506	3,675	6,609	2,605,700

APPENDIX 6

Summary of payments under the Old Age Security Act (National Health and Welfare)

(in millions of dollars)

	Year ended March 31				
	1990	1989	1988	1987	1986
Old Age Security Pension (OAS)	11,804	10,963	10,248	9,520	8,858
Guaranteed Income Supplement (GIS)	3,889	3,766	3,618	3,452	3,319
Spouse's Allowance (SPA)	461	473	483	473	348
	16,154	15,202	14,349	13,445	12,525

A full or partial basic Old Age Security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A Guaranteed Income Supplement is an additional amount payable to pensioners who have little or no income apart from the Old Age Security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's Allowance is payable to the spouse of a pensioner if the spouse is age 60 to 64 and to widows and widowers aged 60 to 64. All recipients must meet certain residence requirements. Entitlement is based on income.

All benefits under the Old Age Security program are subject to change in January, April and October of each year based on increase in the Consumer Price Index.

The benefits in effect as at April 1, 1990 were as follows:

Monthly benefits

	$
OAS (basic)	347.93
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	413.48
Married couple, both pensioners—Each	269.32
Spouse's Allowance (maximum)	617.25
Widowed recipients	681.44

In March 1990, there were 3,005,803 old age security pensioners, of whom 1,359,096 or 45.22% were also receiving a supplement; the average supplement paid was $247.00. In addition, there were 127,308 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance benefit was $311.00.

Details of payments under the Old Age Security Act (National Health and Welfare)

(all figures in thousands)

	Year ended March 31, 1990		Year ended March 31, 1989	
Provinces and territories	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	59	369,827	59	350,304
Prince Edward Island	18	103,681	17	99,089
Nova Scotia	117	652,614	116	621,575
New Brunswick	92	519,527	90	493,314
Quebec	771	4,240,385	751	3,972,370
Ontario	1,139	5,535,470	1,110	5,219,740
Manitoba	148	772,071	146	735,804
Saskatchewan	142	747,669	140	709,426
Alberta	221	1,131,844	214	1,059,284
British Columbia	401	1,985,338	389	1,859,609
Total provinces	3,108	16,058,426	3,032	15,120,515
Northwest Territories	2	11,530	1	10,816
Yukon Territory	1	5,680	2	5,263
International	23	78,094	19	65,830
Total	3,134	16,153,730	3,054	15,202,424

* Includes recipients of Spouse's Allowance.

** Includes Old Age Security, Guaranteed Income Supplement and Spouse's Allowance.

APPENDIX 7

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (Secretary of State)

(in thousands of dollars)

Provinces and territories	Post-secondary education cash payments	Equalized tax transfer for post-secondary education: Tax transfer	Associated equalization	Total	Total cash and tax contribution
Newfoundland	57,109	32,304	30,096	62,400	119,509
Prince Edward Island	13,182	8,374	5,879	14,253	27,435
Nova Scotia	88,870	70,258	26,823	97,081	185,951
New Brunswick	72,019	50,172	28,484	78,656	150,675
Quebec	366,040	920,499	131,497	1,051,996	1,418,036
Ontario	755,152	1,260,033		1,260,033	2,015,185
Manitoba	109,617	86,961	31,730	118,691	228,308
Saskatchewan	107,466	73,637	36,602	110,239	217,705
Alberta	262,967	266,740		266,740	529,707
British Columbia	325,972	321,900		321,900	647,872
Total provinces	2,158,394	3,090,878	291,111	3,381,989	5,540,383
Northwest Territories	5,168	6,214		6,214	11,382
Yukon Territory	2,517	2,834		2,834	5,351
Total	2,166,079	3,099,926	291,111	3,391,037	5,557,116

Federal contributions in respect of post-secondary education are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Total entitlements for each province are based on a per capita amount prescribed in legislation. The amount is escalated annually in line with the growth of the gross national product and population. The tax contribution is the current value of a legislatively prescribed number of tax points (and the fiscal equalization associated with them). Cash payments are the difference between total entitlements and the tax contribution plus adjustments related to prior years payments. The equalization associated with the tax transfer is paid under the fiscal equalization program administered by the Department of Finance. The amount of these cash and tax transfers in 1989-90 is shown above.

SECTION 8

1989-90
PUBLIC ACCOUNTS

Public Debt Charges

CONTENTS

Page

Public debt charges 8.2

Public debt charges

Public debt charges include interest on unmatured debt (including Treasury bills and Canada bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal(1)	Amount expended in 1989-90(2)
	%	$	$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,649,999
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,187
CT 12—1964/65-90	5.25	225,000,000	11,817,804
F 6—1966/67-92	5.75	225,000,000	12,937,501
F 12—1967-90	5.25	125,000,000	6,546,935
F 23—1967-94	6.25	125,000	7,814
F 33—1968-95	6.5	100,000,000	6,504,428
F 85—1974/75/76/77-94	9.5	676,320,000	63,755,156
F 97—1975/76-95	10	677,875,000	67,134,619
J 2—1976/78-2001	9.5	1,314,000,000	125,031,849
J 7—1977-2002	8.75	228,000,000	19,828,443
J 9—1977/78-97	9.25	936,000,000	86,516,464
J 13—1977-99	9	563,750,000	50,834,672
J 18—1978-2003	9.5	715,500,000	68,166,078
J 22—1978-2000	9.75	515,625,000	50,360,430
J 24—1979-2004	10.25	2,200,000,000	225,500,000
J 25—1979-2002	10	1,850,000,000	185,012,565
J 26—1979/85-89 (matured October 1, 1989)	10		22,715,585
J 29—1979/80/83-89 (matured October 1, 1989)	10.5		41,077,350
J 30—1979-2004	10.5	875,000,000	91,937,584
J 33—1979/80/83/84-89 (matured December 15, 1989)	11.25		85,830,409
J 34—1979/80/83-2002	11.25	1,625,000,000	182,834,395
J 35—1980/83-2003	11.75	2,700,000,000	317,069,573
J 38—1980-90 (matured March 15, 1990)	13.75		110,365,071
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 41—1980-90	13	1,784,422,000	232,079,048
J 42—1980/81-2001	13	1,325,000,000	172,276,938
J 49—1980-90	12.5	22,539,000	2,819,294
J 53—1980-99	13.5	400,000,000	53,910,792
J 56—1981-91	12.5	718,974,000	89,871,750
J 58—1981-89 (matured August 1, 1989)	13.75		20,745,111
J 60—1981-90 (matured February 1, 1990)	13.25		66,077,200
J 62—1981-91	14.5	490,857,000	71,206,232
J 65—1981-93	15.25	895,006,000	136,519,066
J 66—1981-2001	15.75	425,000,000	66,937,500
J 69—1981-93	14.75	445,459,000	65,705,203
J 70—1981-2000	15	175,000,000	26,250,000
J 73—1981-91	18	392,685,000	70,731,449
J 76—1982-92	15.5	1,246,186,000	193,158,830
J 79—1982-2002	15.5	350,000,000	54,250,000
J 82—1982-92	15	200,000,000	30,006,737
J 85—1982-92	15	398,789,000	59,818,350
J 88—1982-92	14.25	648,917,000	92,470,673
J 91—1982-92	13.5	400,000,000	54,031,125
J 93—1982-92	12.75	500,000,000	63,771,952
J 95—1982/83-92	11.75	2,050,000,000	240,903,849
J 99—1983-93	11.25	1,850,000,000	208,125,000
H 3—1983/87/89/90-93	10.75	1,725,000,000	175,237,191
H 5—1983-90	10.75	550,000,000	59,125,000
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 8—1983/84-93	11.75	1,025,000,000	120,506,919
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 12—1983/84-93	11.5	850,000,000	97,761,707

Public debt charges—*Continued*

	Rate of interest	Amount of principal(1)	Amount expended in 1989-90(2)
	%	$	$
H 17—1984/85-94	12	700,000,000	84,000,000
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 21—1984-94	13	1,025,000,000	133,340,768
H 22—1984-2004	13.5	550,000,000	74,266,674
H 24—1984-89 (matured June 1, 1989)	13.25		11,927,008
H 25—1984-94	13.75	1,200,000,000	165,056,816
H 26—1984-2006	14	1,025,000,000	143,597,751
H 29—1984-94	13.5	250,000,000	33,750,000
H 30—1984-2007	13.75	325,000,000	44,687,500
H 32—1984-89 (matured July 1, 1989)	13.5		5,187,329
H 36—1984-2007	13	700,000,000	91,061,988
H 39—1984-94	12.75	475,000,000	60,603,754
H 40—1984-89 (matured November 1, 1989)	12.25		23,469,080
H 41—1984-2008	12.75	750,000,000	95,625,000
H 42—1984-94	12.5	900,000,000	112,513,474
H 43—1984/85-90 (matured February 1, 1990)	12		40,372,603
H 44—1984/85-95	12.25	725,000,000	88,812,500
H 47—1984-91	11.5	225,000,000	25,878,099
H 48—1984-95	11.75	475,000,000	55,812,500
H 49—1985-89 (matured November 1, 1989)	10.75		22,179,570
H 51—1985-95	11.5	375,000,000	43,125,000
H 52—1985-2008	11.75	725,000,000	85,245,529
H 54—1985-95	11.25	1,350,000,000	151,978,456
H 56—1985-90	11.75	150,000,000	17,628,958
H 57—1985-91	11	425,000,000	46,760,499
H 58—1985-2009	11.5	400,000,000	45,999,999
H 61—1985/87/88-92	10.25	1,850,000,000	189,667,584
H 62—1985/90-95	10.5	2,250,000,000	196,134,718
H 63—1985/88-2009	10.75	1,300,000,000	139,845,196
H 65—1985-90	10.5	1,100,000,000	115,578,677
H 67—1985/89-95	10.75	1,100,000,000	118,264,163
H 68—1985/87-2009	11	925,000,000	101,772,850
H 70—1985/87-90	10.25	575,000,000	58,944,559
H 72—1985/86-89 (matured April 15, 1989)	9.25		1,094,885
H 73—1985/86/88-91	9.25	725,000,000	67,062,500
H 74—1985/87/88/89-2008	10	3,450,000,000	336,075,960
H 75—1986/87-91	9.75	825,000,000	80,473,627
H 76—1986/87/88-96	10.25	1,375,000,000	140,937,500
H 77—1986-90 (matured February 26, 1990)	10		41,232,877
H 79—1986-2010	9.75	325,000,000	31,687,500
H 80—1986/87/88/89-96	9.25	3,300,000,000	260,198,159
H 81—1986/87/89/90-2010	9.5	2,975,000,000	166,136,983
H 82—1986-89 (matured July 1, 1989)	8.5		25,584,418
H 83—1986-91	8.5	1,700,000,000	144,500,000
H 84—1986/87-96	8.75	2,175,000,000	190,355,238
H 85—1986-2010	8.75	325,000,000	28,456,871
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 88—1986/87-90	9	1,025,000,000	92,250,000
H 89—1986/87-91	8.75	1,850,000,000	161,894,388
H 93—1986-94	8.75	250,000,000	21,875,000
H 94—1987-92	8.5	1,025,000,000	87,125,000
H 95—1987-90	8	600,000,000	48,000,000
H 96—1987-94	8.25	800,000,000	66,000,000
H 97—1987-97	8.25	1,125,000,000	92,812,500
H 98—1987-2011	8.5	750,000,000	63,764,316
A 1—1987-92	7.75	600,000,000	46,531,675
A 2—1987-90	7.5	500,000,000	37,500,000
A 3—1987-94	7.75	400,000,000	31,000,000
A 4—1987/88/89-92	9.25	1,400,000,000	124,798,973

Public debt charges—*Continued*

	Rate of interest	Amount of principal(1)	Amount expended in 1989-90(2)
	%	$	$
A 5—1987-89 (matured June 6, 1989)	9		9,163,373
A 6—1987/88/89-94	9.25	2,475,000,000	201,459,395
A 7—1987/88-91	9	1,725,000,000	155,250,000
A 8—1987/88/90-97	9.75	2,725,000,000	217,382,505
A 9—1987-89 (matured September 6, 1989)	9.75		23,139,555
A 10—1987/89-98	10.75	1,525,000,000	161,448,801
A 11—1987-89 (matured December 6, 1989)	9.25		31,686,737
A 12—1988/89/90-95	10	2,800,000,000	163,260,274
A 13—1988-93	8.75	1,625,000,000	142,187,500
A 14—1988-90 (matured March 6, 1990)	8.75		44,828,767
A 15—1988-90	9.25	550,000,000	50,884,521
A 16—1988/89-93	9.5	2,450,000,000	185,233,733
A 17—1988/89-98	9.5	2,200,000,000	192,244,330
A 18—1988/89-98	10.25	2,275,000,000	233,239,866
A 19—1988-90	10.25	650,000,000	66,625,000
A 20—1988-90	10.25	650,000,000	68,463,309
A 21—1989-94	10.25	1,300,000,000	133,250,000
A 22—1989-91	11	700,000,000	77,000,000
A 23—1989/90-2014	10.25	1,300,000,000	89,146,918
A 24—1989-91	10.5	550,000,000	47,070,205
A 25—1989-94	9.25	1,625,000,000	75,869,012
A 26—1989-91	10.25	800,000,000	46,616,438
A 27—1989-99	9.25	2,825,000,000	113,711,744
A 28—1989-91	10.5	900,000,000	29,773,973
A 29—1990-93	10.25	925,000,000	16,996,747
A 30—1990-2000	9.75	1,575,000,000	18,792,123
A 31—1990-92	11.5	1,000,000,000	7,100,000
A 32—1990-2000	10.5	1,350,000,000	158,219
Mexico	10.186	8,436,324	18,834
Discounts and premiums			160,566,240
Commissions and remuneration			31,653,859
Net receipts or (payments) on domestic swaps			49,819,898 (3)
		127,681,510,324	***13,045,019,175***
Payable in foreign currencies—			
United States dollars(4)—			
1978-98	8.625	232,666,177	19,031,837
1978-98 (called October 15, 1989)	9.25		15,231,892
1985-89 (matured July 15, 1989)	9.25		14,352,281 (5)
1985-95	10.125	272,742,604	18,233,203 (5)
1985-95	10	584,750,000	50,674,687 (5)
1986-96	9	1,169,500,000	107,906,000
		2,259,658,781	*225,429,900*
Deutsche marks—			
1982-89 (matured April 30, 1989)	8.5		1,041,533
Swiss francs(6)—			
1984-92	5.25	156,080,000	8,081,593
Japanese yen(7)—			
1986-91	6.125	479,313,213	43,354,003 (5)
1987-92	4.375	650,654,607	56,994,856 (5)
1986-93	5.625	582,991,937	36,826,495 (5)
		1,712,959,757	*137,175,354*
		4,128,698,538	***371,728,380***
		131,810,208,862	13,416,747,555

Public debt charges—*Continued*

	Rate of interest	Amount of principal(1)	Amount expended in 1989-90(2)
	%	$	$
Canada savings bonds—			
S 37—1982-89 (matured November 1, 1989)	10.5		306,485,330
S 38—1983-90	10.5	3,807,591,900	515,690,998
S 39—1984-91	10.5	4,274,337,300	561,279,646
S 40—1985-92	10.5	5,540,266,400	695,192,651
S 41—1986-93	10.5	3,428,823,600	418,711,397
S 42—1987-97	10.5	7,902,764,700	982,220,187
S 43—1988-98	10.5	7,758,947,700	971,992,319
S 44—1989-2001	10.5	8,215,944,800	339,452,772
Commission and remuneration			66,454,982
		40,928,676,400	4,857,480,282
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	3,072,653,000(8)	307,103,530
Treasury bills—			
Unamortized balance carried forward at March 31, 1989			3,251,989,257
Amortization of discount on 1989-90 issues		118,550,000,000	9,653,203,570
		118,550,000,000	12,905,192,827
Notes and loans—			
Payable in foreign currencies—			
United States dollars(4)—			
Debts assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc)	various	21,051,000	17,632,631
1985-90 (matured March 22, 1990)	11.5		47,834,126(5)
		21,051,000	*65,466,757*
Swiss francs(6)—			
1984-89 (matured May 3, 1989)	5.625		976,795
1984-90	5.125	156,080,000	7,882,213
		156,080,000	*8,859,008*
Japanese yen(7)—			
1985-93	7		29,363,332
		177,131,000	103,689,097
Canada bills—			
Unamortized balance carried forward at March 31, 1989			13,801,910
Amortization of discount on 1989-90 issues		1,445,793,206	70,248,755
		1,445,793,206	84,050,665
Servicing costs and costs of issuing new loans			70,719,367
Total public debt charges related to unmatured debt		**295,984,462,468**	**31,744,983,323**

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1989-90[2]
	%	$	$
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan Account	various	39,445,368,757	355,955,953
Public Service Superannuation Account	various	33,919,556,864	3,392,533,162
Canadian Forces Superannuation Account	various	21,656,256,999	2,160,628,456
Royal Canadian Mounted Police Superannuation Account	various	3,556,253,747	348,681,902
Supplementary Retirement Benefits Account	various	4,133,787,365	375,600,526
Canadian Forces	various	1,031,385,864	94,455,791
Diplomatic Services	various		(2,007)
Judges	various		1,070,663
Lieutenant-Governors	various		10,049
Government Annuities Account	various	906,676,479	62,189,204
Deposit accounts—			
Canadian Film Development Corporation—Special Account	various	21,793,780	593,780
St. Lawrence Seaway Authority	various	13,000,000	724,795
Guarantee deposits—Reserve resources	various	695,957	49,921
Canada Post Corporation account	various	7,047,630	2,409,300
Harbourfront capital account	various	3,998,029	450,384
Contractor's security deposits	various	21,511,638	2,357,293
Trust accounts—			
Halifax 1917 explosion pension account	various	656,526	74,120
Indian savings accounts	various	154,449,846	14,398,786
Indian band funds	various	855,360,864	80,214,192
Indian estate accounts	various	18,675,038	1,894,107
Sir William Stephenson Academy—			
Meritorious graduate awards	various	15,125	1,540
Scholastic awards	various	17,863	1,873
Inmates' trust fund	various	5,373,616	286,532
Royal Canadian Mounted Police—Benefit fund	various	2,321,779	244,618
Estates fund	various	482,468	100,283
Veterans administration and welfare trust fund	various	1,000,845	141,362
Insurance and death benefit accounts—			
Regular forces death benefit account	various	108,956,106	10,610,774
Public Service death benefit account	various	616,370,474	59,422,932
Pension accounts—			
Annuities agents' pension account	various	18,191	384
Members of Parliament retiring allowances account	various	30,217,345	2,960,449
Royal Canadian Mounted Police—Dependants's pension fund	various	19,075,100	1,944,047
Other accounts—			
Mackenzie King trust account	various	270,275	22,815
Cost recoverable technical assistance program	various	56,964	6,747
Common school funds—			
Ontario	5	1,502,256[9]	76,662
Quebec	5	1,175,515[9]	57,226
Foreign claims fund	various	155,451	16,106
Indian compensation funds	various	188,066	17,353
Indian moneys suspense account	various	10,140,342	884,951
1924 Ontario lands agreement	various	6,784,001	625,269
Natural Sciences and Engineering Research Council—Trust fund	various	337,847	54,286
Federal Court special account	various	9,417,496	978,096
Dyskinesia and torticollis research	various	92,353	9,297
Farquharson scholarships	various	65	66
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	260,366	28,596
Trust fund	various	6,323	11,436
Army benevolent fund	various	668,186	89,969
Ste-Anne's Hospital	various		9,866
Total public debt charges related to specified purpose accounts		**106,561,379,801**	**6,972,893,912**

Public debt charges—*Concluded*

	Rate of interest	Amount of principal(1)	Amount expended in 1989-90(2)
	%	$	$
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various		91,076,102
Western Grain Stabilization Account	various		2,371,068
Agricultural Commodities Stabilization Accounts	various		7,458,426
National Museums of Canada—Trust account	various		318,701
National Battlefields Commission—Trust fund	various		16,951
Donations for research	various		43,132
Claudia de Hueck trust fund	various		33,421
Ship-source oil pollution fund	various		15,629,700
Total public debt charges related to consolidated specified purpose accounts			**116,947,501**
OTHER ACCOUNTS—			
Allocation of Special Drawing Rights of the International Monetary Fund	various		102,431,913
Total public debt charges related to other accounts			**102,431,913**
TOTAL PUBLIC DEBT CHARGES		**402,545,842,269**	**38,937,256,649**
Summary—			
Interest			25,618,618,709
Discount on Treasury bills			12,905,192,827
Discounts or premiums			160,566,240
Commissions			98,108,841
Discounts on Canada bills			84,050,665
Servicing costs and costs of issuing new loans			70,719,367
			38,937,256,649

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(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1990. For specified purpose accounts and the other accounts, the amount of principal represents the net closing balance as at March 31, 1990.

(2) Amounts reported in this column represent interest (i.e. interest on unmatured debt (including Treasury bill and Canada bill discounts), on specified purpose accounts and on other accounts) unless otherwise indicated.

(3) The gains or losses on domestic interest rate swap agreements cannot be associated with a particular debt instrument and thus are shown in aggregate.

(4) Converted to $1 US = $1.1695 Canadian.

(5) These amounts include charges and receipts for swap agreements which correspond to these debt issues.

(6) Converted to 1 SF = $.7804 Canadian.

(7) Converted to 1 Y = $.007378 Canadian.

(8) Term to maturiry is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(9) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

SECTION 9

1989-90
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

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Payments of damage claims 9.2
Ex gratia payments 9.15
Federal Court awards 9.117
Nugatory payments 9.119

Payments of damage claims

This statement provides, by ministry and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. A damage claim is a claim for damages for which the Crown was liable under the Crown Liability Act.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
MANAGEMENT AND ADMINISTRATION PROGRAM	
Authority—Department of Agriculture 754980	
Pension claim settlement for transfer from Alberta Provincial Plan to the Federal Public Service—	
Olson A	*45,869*
AGRI-FOOD PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Taylor and Cummings Law Office	10,500
Sask Auto Fund	8,356
Filmore and Riley	4,590
Saskatchewan Government Insurance	1,010
Scales Jenkins and Mcquaid in trust for Judith A Wilson	30,000
Guardian Ins Co of Canada and Delta Electric Co Ltd	2,806
McGrath Alexander and MacKenzie in trust for Shelly Lynn Gillot	15,000
Burlington and Company	18,329
Usage of tree planter design—	
Swedberg W S	35,000
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Bagshaw F	20,833
Commercial Union Assurance Company of Canada	1,757
Insurance Corporation of BC, relating to the following claim settlements—	
Mann S	1,265
Miorin R	10,923
Stewart D J	4,331
The Co-operators General Insurance Company	2,935
Thomas Auto Body Ltd	1,372
Loss of plants detained—	
Blue Sky Nursery	2,012
Claims under $1,000 (87)	18,359
	189,378
	235,247
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
Authority—Department of Justice	
Accident involving a leased vehicle—	
Violette Ltd	1,027
Claim under $1,000 (1)	133
	1,160
COMMUNICATIONS	
Department	
Authority—Departmental	
Vehicle Accidents Departmental vehicles—	
Carsons Auto Body Repair	2,334
The Cooperators	1,864
	4,198
National Archives of Canada	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Triangle Investigation Agency	5,883
Allstate Insurance	1,085
State Farm Insurance	1,035
Scott and Aylen	1,885
Claims under $1,000 (3)	1,084
	10,972
National Film Board	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Belair Compagnie d'Assurance	1,038
Accident involving a leased vehicle—	
Tilden Car Rental Inc	13,094
Authority—Ministerial	
Claims under $1,000 (2)	375
	14,507
	29,677
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Compagnie d'assurance Traders General	1,487
Crestview Chrysler Dodge Ltd and SGI Insurance Services	1,131
Evans L and Zurich Insurance Co	1,767
Harris R	1,000
Le Groupe Commerce Compagnie d'assurance	1,552
Scott R	1,915
State and Garman in trust	2,622
Stewart V and A and Zurich Insurance Co	10,401
Accident involving a product spill—	
Esso Petroleum Canada	1,598
Claims under $1000 (13)	4,156
	27,629
EMPLOYMENT AND IMMIGRATION	
Department/Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Commercial Union Canada	8,290
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Saskatchewan Government Insurance	1,600
Authority—Deputy Minister/Chairman	
Accident involving a Crown vehicle—	
Royal Garage Ltd	5,996
Authority—Deputy Minister/Chairman	
Accident involving a Crown vehicle—	
Maher K	1,063
Claims under $1,000 (5)	2,200
	19,149

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Ministerial	
Incident involving defamation of character—	
Singleton V	2,125
Authority—Ministerial	
Sex discrimination—	
Fillmore D	1,824
Authority—Ministerial	
Religious discrimination—	
Mulleda Goychi	6,000
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Co-operators General Insurance Co	4,874
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Savoie G	2,024
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Saskatchewan Auto (Meadow Lake)	2,056
Authority—Ministerial	
Appearance discrimination—	
Roy S	2,650
Claims under $1,000 (11)	2,871
	24,424
IMMIGRATION PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Sandford W	2,200
Authority—Ministerial	
Accident involving a Crown vehicle—	
Pilot Insurance Co	1,573
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Khusial J	10,000
Claims under $1,000 (9)	2,203
	15,976
	59,549
ENERGY, MINES AND RESOURCES	
Department	
ENERGY PROGRAM	
Authority—Department of Justice	
Claim under $1,000 (1)	*56*
MINERALS AND EARTH SCIENCES PROGRAM	
Authority—Department of Justice	
Damage to equipment on loan to the department—	
Wild Leitz	57,175
Claims under $1,000 (3)	1,508
	58,683
	58,739
ENVIRONMENT	
Department	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving a Crown vehicle—	
Best S	3,784
Buckley and Buckley	5,500
Decnooder P	1,099
Dooglar B	3,000
Kerr G	20,000
MacPherson, Leslie and Tyerman Barristers and Solicitors	12,500
McCormick Canada Inc	10,000
Missisquoi and Rouville Ins Co	9,335
Pilot Insurance	2,929
Damages due to fire in hotel room involving employees in travel status—	
Port Renfrew Hotel	7,740
Claims under $ 1,000 (13)	5,525
	81,412
PARKS PROGRAM	
Authority—Department of Justice	
Motor vehicle accident—	
Angus-Miller Ltd	1,392
Economical Insurance Company Ltd	3,384
Zurich Insurance Company	2,807
Damages to personal property caused by a Crown vehicle—	
Decarlo M	1,456
Accidents involving a Crown vehicle—	
Bacon, Donaldson and Associates	5,315
Jasper Auto House	2,431
Optimum Insurance Management Ltd	3,000
Saskatchewan Government Insurance	6,731
Taylor, Peach and Associates Ltd	7,671
The Estate of Laurie Lucie Carlton	7,680
Damage claim as a result of a collision with an escaped bison—	
Co-operators General Insurance Co	12,936
Authority—Departmental	
Damages to land property when cutting down trees—	
Riffou M M	5,000
Accidents involving a Crown vehicle—	
Continental Insurance Co	1,170
Cornhill Insurance Co	1,179
Go West Campers (Alberta) Ltd	1,290
Hawkins A J	1,274
Insurance Company of British Columbia	1,004
Jasper Grizzly Auto Body Ltd	1,051
Accident involving a Crown backhoe—	
Canadian Western Natural Gas Co Ltd	3,186
Authority—Legal Services	
Accident involving a Crown vehicle—	
Roden T	1,074
Claims under $ 1,000 (70)	32,504
	103,535
	184,947
EXTERNAL AFFAIRS	
Department	
CANADIAN INTERESTS ABROAD PROGRAM	
Authority—Ministerial	
Claims under $1,000 (75)	1,368
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Claim under $1,000 (1)	*110*
Auditor General	
Claim under $1,000 (1)	*659*
	769

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
FISHERIES AND OCEANS	
Department	
Authority—Ministerial	
Compensation for damages/injuries caused by accidents involving Crown vehicles—	
Allan C	1,013
Avis Rent-A-Car	1,108
Blunden F	9,296
Borne N	5,815
Burns J	5,448
Canadian Home Insurance Company for Ferguson J	3,482
Cline W	2,296
General Accident Assurance Co for Anderson J	1,382
ICBC and McMurtie W E	14,402
ICBC and Surspan Construction	2,336
ICBC and Wolfe P	1,108
Kimmel Z	10,500
Leger M	1,063
Liang J C T	15,245
Markus J S	6,000
O'Neil J	17,930
Raynor M M	2,000
Royal Insurance Company for Carew A	1,259
Smith S	3,824
The Co-operators General Insurance for Horne G M	1,272
Thistle A	1,115
Wawanessa Compagnie d'assurance for Grigorescu A W	1,861
Zurich Insurance Co for Brown P	1,499
Compensation for damages incurred on government property—	
Albert L	1,052
Bezeau S	1,423
Eddy W	2,947
McDonald Beechie M	15,116
Compensation for damages to fishermen's nets—	
Goodyear B	5,000
Jones J and LFS Inc	9,349
Compensation for damages to or loss of rented equipment—	
MacLaren Plansearch Limited	15,975
Norshore Rentals Limited	6,227
Compensation for damages to a private electrical line—	
Linco Fisheries Limited	2,821
Authority—PC 1984-9/1188	
Compensation paid to Waite Fisheries and Waite and Company in accordance with a federal-provincial agreement for plant and equipment rendered redundant by reasons of the operations of the Freshwater Fish Marketing Corporation—	
Saskatchewan Department of Parks Recreation and Culture	200,441
Claims under $1,000 (50)	21,535
	393,140
FORESTRY	
Authority—Department of Justice	
Accident involving Crown vehicles—	
Beauce société mutuelle d'assurance générale	2,859
Claims under $1,000 (2)	585
	3,444

Particulars and payee	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Sdao F	10,630
Legal fees for assault by a student—	
Bos H	2,883
Debt owing—	
Nanemahoo J (Estate of)	2,065
Authority—Department of Justice	
Debt owing—	
Hull K	13,144
Authority—Deputy Minister	
For the removal of Sections 53 and 60 Land Management Authorities upon establishment of the Commission of Inquiry into Westbank matters—	
Chief Robert Louie	25,000
Claim under $1,000 (1)	975
	54,697
NORTHERN AFFAIRS PROGRAM	
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Co-op Cabs	1,372
Stagg D	1,500
Weidner K	1,203
	4,075
	58,772
INDUSTRY, SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
Authority—Ministerial	
Automobile accident at the intersection of Dunrobin and March roads involving an NRC vehicle—	
State Farm Insurance	1,159
Compensation for personal injuries to an employee—	
Worker's Compensation Board	2,000
Claims under $1,000 (8)	1,472
	4,631
Statistics Canada	
Authority—Ministerial	
Irreparably damaged transparency—(Reimbursement to photographer for the lost future sales)	
Miller Comstock	1,500
Claims under $1,000 (2)	543
	2,043
	6,674
JUSTICE	
Department	
Authority—Department of Justice	
Alleged breach of the Public Service Employment Act—	
Schroeder and Company in trust-Dorothy Stout	291,500

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
NATIONAL DEFENCE	
Department	
Authority—TB 694982	
Settlement of a claim as a result of an accident involving a departmental vehicle—	
Adams Eric G	3,456
Allstate Assurance	1,466
Allstate Asssurance	2,246
Allstate Assurance	2,251
Bain Richard A	4,895
Baker J	2,916
Beamish J	1,011
Bell Canada	1,034
Bell Canada	2,012
Bell Jack W	1,000
British Columbia Hydro and Power Authority	2,386
Brown Sandra	1,476
Budget Rent a Car	1,821
Buckle Norman	1,477
Caisses Desjardins Assurance	1,984
Canbec Auto Mobile Inc	4,879
Chaput Gerald	1,044
Cie d'Assurance du Quebec	1,691
Cie d'Assurance du Quebec	5,434
Cigna Assurance	2,289
Co-Operators Assurance	1,240
Crosby Margaret	4,106
Diamond W F	1,288
Donovan Cheryl	1,371
Doran Kevin	2,014
Driscoll Douglas	2,679
Edwards Florence	2,917
Flecknell Mavis D	1,456
General Accident Insurance	1,200
Groupe Commerce Assurance	1,934
Groupe Cornhill Assurance	2,651
Guardian Du CDA Assurance	1,012
Guardian Du CDA Assurance	3,312
Hoare Darren	1,149
Home Canadian Assurance	1,288
Home Canadian Assurance	1,314
Home Canadian Assurance	2,059
Hydro Quebec	1,131
Johnson Ruby M	1,341
Kearns Peter	1,356
La Capital Assurance	3,836
La Capital Assurance	8,151
La Prudentielle Assurance	1,189
La Prudentielle Assurance	1,348
Lauder Rick E	72,900
Laurentienne General Assurance	1,945
Laurentienne General Assurance	47,523
Leblanc K	1,697
Lemay A	2,196
Liberty Mutual	1,663
Lloyd David W	5,000
L'Optimum Assurance	1,008
L'Unique Assurance	2,505
MacEachern G	1,851
McGarr David	2,138
MacKenzie A R	2,236
McPherson R N	1,526
Manitoba Hydro	1,053
Manning C	2,050
Martel G	3,657
Martel M	1,581
Miller Paving Ltd	8,458
Missisquoi and Rouville Assurance	1,045
Missisquoi and Rouville Assurance	3,924
Molly Maid	1,096
Moore Lisa	2,586
Norcan Leasing Ltd	2,342
Nourishad B	1,115
Parson D L	1,126
Payette R P B	2,029
R and D Trucking Ltd	3,875
Rice Business Group	1,800
Richmond School Coach (Belleville) (1983) Ltd	5,234
Riley Christopher J	4,512
Rogers M	1,438
Rudkowski Claris	1,246
SMAG Assurance	1,395
Sun B	1,913
Switykk Mike	1,687
Tasco James S	1,390
Town of Oakville	2,607
Travelers Assurance	1,552
Wilcox David	1,026
Zurich Assurance	1,372
Zurich Assurance	1,488
Zurich Assurance	1,866
Zurich Assurance	2,725
Treasurer of Ontario	2,540
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by—	
Perry Darlene	
Ackroyd Piasta and Lennie "in trust"	3,500
Palm S	
Alberta Motor Association Insurance Co	3,000
Delwo R	
Allstate Insurance Co	3,151
English G	
Allstate Insurance Co	1,590
Hann Charles	
Allstate Insurance Co	1,191
Mikita Sandra M	
Allstate Insurance Co	1,880
Romero I G	
Allstate Insurance Co	1,495
Russell Gary and Donna	
Allstate Insurance Co	1,709
Lavoie J G P	
Autohaus Friedmann GMBH	2,043
Rheault J J	
Autohaus Link GMBH	1,047
Tasco James	
Canadian General Insurance Co	1,390
Noseworthy R	
Canadian Home Assurance Co	1,137
Ross C	
Canex Auto Service	1,304
Brunditt F	
Cassels Brock and Blackwell "in trust"	397,564
Barrette Fidele	
Co-Operators General Insurance Co	3,047
Boutilier Charles	
Co-Operators General Insurance Co	1,155
Chisholm Susan	
Co-Operators General Insurance Co	1,092
Chow Kyph	
Co-Operators General Insurance Co	2,078

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Davison Derek	
Co-Operators General Insurance Co	2,394
England William	
Co-Operators General Insurance Co	2,197
Girard Marcel	
Co-Operators General Insurance Co	3,536
Moore H E	
Co-Operators General Insurance Co	1,174
Ramsay Arlene	
Co-Operators General Insurance Co	3,042
Roy Leo and Josée Veilleux	
Co-Operators General Insurance Co	2,558
Scuccato Jean	
Co-Operators General Insurance Co	1,130
Woods R	
Co-Operators General Insurance Co	1,808
Borysiuk S	
Corbett and Co "in trust"	200,000
Mathson Rosanna	
Coseco Insurance Co	1,338
Clost Dean	
Dominion of Canada Group	2,683
Ayer R	
Economical Mutual Insurance Co	5,012
Fast A	
Economical Mutual Insurance Co	1,164
Quon Chow Jack	
Economical Mutual Insurance Co	1,128
Vollmershausen James	
Economical Mutual Insurance Co	3,191
Kroemer J	
Firma Auto-Engel	1,377
Bishop P	
Firma Basler GMBH	3,459
Anningson Allan	
Firma, Wilfried, Wille K G	1,733
Bateman R W	
Firma, Wilfried, Wille K G	2,353
Boyling D T	
Firma, Wilfried, Wille K G	2,735
Grouette R J	
Firma, Wilfried, Wille K G	2,542
Laursen J K	
Firma, Wilfried, Wille K G	1,607
Robichaud R	
Firma, Wilfried, Wille K G	2,360
Rushton Sgt	
Firma, Wilfried, Wille K G	1,574
Yetter Mwo	
Firma, Wilfried, Wille K G	1,012
Couter Michel J	
Fraser Valley Auto Body	1,161
Morgan Trevor	
General Accident Assurance Co of Canada	1,070
Szabo L	
Gollom Solomon and Balinsky "in trust"	10,767
McCaw B	
Gore Mutual Insurance Co	1,675
McLean K J	
Gove McLachlan and Brown "in trust"	8,000
Taylor John	
Grocco Hunter Purvis Depow "in trust"	3,652
Wilkins B R	
Gunn and Associates "in trust"	9,500

Particulars and payee	Amount
	$
Bartlett J	
Halifax Insurance	2,861
Davison D	
Harrison Elwood "in trust"	13,842
Ryan Richard and B A	
Hartford Insurance Co	1,219
Doran K A	
Home Insurance Co.	4,995
Bush Marion	
Insurance Corp of British Columbia	3,271
Buzath T	
Insurance Corp of British Columbia	1,646
Danforth D	
Insurance Corp of British Columbia	4,785
Donald A W	
Insurance Corp of British Columbia	9,384
Leadly J	
Insurance Corp of British Columbia	1,194
Lund James	
Insurance Corp of British Columbia	1,090
Paul Thomas	
Insurance Corp of British Columbia	1,811
Reid C E	
Insurance Corp of British Columbia	1,643
Gottfredsen W	
Johnson, Ramsbottom and Castle "in trust"	17,207
Meijerink F	
Karosseriebau Hans PFAFF	1,043
Vickers E	
Laurentian Pacific Insurance Co	5,596
Redhead Equipment Ltd	
McKercher, McKercher, Laing and Whitmore "in trust"	2,500
Arnold Brothers Transport	
Manitoba Public Insurance Corp	1,464
Fraser Richard	
Manitoba Public Insurance Corp	1,786
Garand Linda	
Manitoba Public Insurance Corp	1,618
Hoogkamp Brian	
Manitoba Public Insurance Corp	1,133
Nairne Ross	
Manitoba Public Insurance Corp	4,940
St Lawrence D	
Manitoba Public Insurance Corp	1,012
Fountain K	
Metropolitan Insurance Co	3,140
Carignan Sylvain	
Missisquoi and Rouville Insurance Co	2,609
Telesnicki M	
Missisquoi and Rouville Insurance Co	1,820
Dickerson A William	
Monette Gustave J " in trust"	12,837
Tai Wood Chan	
Moore Christopher A "in trust"	6,000
Paul Thomas	
Morahan and Aujly "in trust"	1,636
McCooey Rosalie	
Muir, Sinclair "in trust"	38,881
Caetano Cristina	
Newman MacLean "in trust"	9,000
Parson H	
Noonan Oakley Orr "in trust"	5,850
Wiebe Diane	
Peace Hills General Insurance Co	4,593

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Gautreau C	
Personal Insurance Co of Canada	1,423
Pritchard M	
Personal Insurance Co of Canada	2,065
Bryson K J	
Phoenix Continental Management Ltd	3,064
Leitch James	
Phoenix Continental	2,026
Lagace R	
Prudential Assurance Co Ltd	1,566
Landry P	
Quaker State Incorporated	1,146
Gingras Claude	
Reed Strenhouse Ltd	3,350
Mobley Cheryl	
Rogers and Hvslop "in trust"	6,104
Cloutier J H	
Royal Insurance Co of Canada	1,933
Madore Stephen	
Royal Insurance Co of Canada	2,139
Krochak B	
Rusnak, Balacko, Kachur and Rusnak "in trust"	15,000
Reynen Debra	
Safeco Insurance Co	6,440
Regina Motors Products Ltd	
Saskatchewan Government Insurance	3,466
Thompson Melvin W	
Saskatchewan Government Insurance	1,692
Swidzinsky Helen	
Saskauto	1,117
Tremblay Ann	
Saskauto	1,230
Leslie Stewart and Jacques Byfield	
Arnold Schwartz "in trust"	4,675
McDonald Glen W	
Stasiuk Rose "in trust"	1,500
Jordan D O	
State Farm Mutual Automobile Insurance Co	1,156
Karir B	
State Farm Mutual Automobile Insurance Co	1,445
McCarty Elmer	
State Farm Mutual Automobile Insurance Co	1,409
Mineault Joseph	
State Farm Mutual Automobile Insurance Co	1,610
Tsai C	
State Farm Mutual Automobile Insurance Co	1,311
Condor Martin	
Timothy Leadem "in trust"	2,000
Whalen Bart	
Trafalgar Insurance Co	3,084
Dukes Michael L	
Treasury of the United States	1,642
Taylor David R	
Underwriters Adjustment Bureau Ltd	1,087
Bennett R J	
Unifund Assurance Co	2,062
Huff and Brouwer	
Walsh, Micay and Co "in trust"	26,688
Cunningham Alan	
Wawanesa Mutual Insurance Co	1,295
Hamilton W R	
Wawanesa Mutual Insurance Co	1,844
Joward M	
Wawanesa Mutual Insurance Co	10,148
Melnyk Milan	
Wawanesa Mutual Insurance Co	2,687
Moore John	
Wawanesa Mutual Insurance Co	2,924
Sullivan J	
Wawanesa Mutual Insurance Co	3,375
Smith, Audrey and Allen	
Wellington Insurance Co	2,598
Donna Christine Murphy and Frances Marie Adderly	
Messrs Wheatley, MacPherson, Daly and Sugar "in trust"	230,708
Fountain K	
Zambrowsky Josh "in trust"	5,656
Fisher L	
Zurich Insurance Co	5,459
Hilti Canada Ltd	
Zurich Insurance Co	1,258
Milder R	
Zurich Insurance Co	4,899
Penny Dena F/Chrysler Credit Canada	
Zurich Insurance Co	6,711
Zurich Insurance Co	1,000
Settlement of a claim for damages to personal effects—	
Bennett N H	3,330
Bennett T M	1,499
Bettez J S P	2,310
Byram Ray	1,893
Charlebois V J P	2,057
Choquette N	1,326
Chorny C A J	1,197
Cobb Webb	1,050
Culligan J P	1,231
Degrace J A J	1,207
Dubois R	2,069
Duval J F P	2,398
Eggleston W L	2,253
Fawcett R B	1,175
Firma Drost and Siegle and Co	2,179
Forbes G J	1,665
Guilbault J E M	1,425
Haynes G E	2,575
Hennebury G M	1,339
Hutcheson A J	2,500
Johnston J t	1,809
Kreuser Peter	2,009
Lacasse Valmont	1,350
Laforest M G C	1,242
Lafrance Maurice	1,114
Legarde R	1,064
Leroux M P	2,028
McCoy Colin	7,000
McKay K M	2,259
MacKenzie K A W	1,855
Mair D M	1,288
Montrose B D	1,492
Noel J R	2,203
Paquette J	1,368
Ramsey G B	1,684
Reed Stenhouse Ltd	3,028
Reichelt P R	1,008
Reykdal C A	1,154
Ryder-Burbidge R I	1,390
Shead T N	2,887
Sinclair Cecile	2,500
Sinclair Jean M	2,500
Smendziuk R W	1,530
Stott I G	1,202

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Tozek M	1,190
Tremblay Gilbert	1,400
Turner William J	1,353
Waller R C	3,882
Walls R P	6,869
Walsh Wade J	2,928
Whitney K J	1,310
Winters D R	2,362
Wong K	2,750
Wood T J	1,203
Settlement of a claim as a result of overflight by Canadian Forces Aircraft—	
Bennett F	2,500
Flewelling Myles	10,000
Hannah John	3,320
Lambert R (Carlaw)	4,531
Peterson Larry and Del	1,125
Philpott Fur Farm	10,000
Rebkowich Paul	60,380
Waterman Leo	8,700
Settlement of a claim re M Bechard as a result of overflight by a Canadian Forces Aircraft—	
Underwriters Adjustment Bureau Ltd re M Cote	7,451
Underwriters Adjustment Bureau Ltd re P Moore	9,538
Underwriters Adjustment Bureau Ltd re Renardiere du coateau	6,172
Underwriters Adjustment Bureau Ltd	24,511
Underwriters Adjustment Bureau Ltd	1,910
Authority—TB 694982	
Out of court settlement of a claim for medical malpractice re R G Ross—	
Accountant Supreme Court of Ontario	1,500
Authority—TB 810648	
Settlement of a claim for repairs to 7L92 line North Saskatchewan river crossing—	
Alberta Power Ltd	17,963
Authority—TB 812586	
Settlement of a claim by Raymond Paul for loss of personal property re explosion-Edmonton—	
Allstate Insurance Co	2,474
Authority—TB 694982	
Settlement of a claim for personal injury—	
Antal Carl	9,500
Settlement of a claim for loss of generator	
A to Z Rental Centre Ltd	1,500
Settlement of a claim for damage to underground cable—	
Bell Canada	2,321
Settlement of a claim as a result of an accident involving a department vehicle causing injuries to pedestrian—	
Bell Jack W	18,006
Settlement of a claim as a result of damage to rental heating unit—	
Blackwood Hodge Equipment Ltd	1,946
Settlement of a claim as a result of injuries—	
Blanchette Ingrid S	1,500
Settlement of a claim for unwarranted detention—	
Bradford David James	1,000
Settlement of a claim as a result of a redress of grievance—	
Brown P W	1,002
Damages due to wrongfull arrest re D A O'Brien—	
Caroline Michael W "in trust"	5,000
Settlement of a claim for damage to light pole—	
City of Edmonton	1,222
Settlement of a claim for property damage—	
City of Edmonton	2,039
Settlement of a claim by R P Walls for loss caused by fire—	
Commercial Union Assurance Co	16,000
Cancellation of provisions of rations and quarters for military personnel—	
Creative Centre for Learning and Development	5,791
Settlement of a claim for contamination of well—	
Daamen J	2,799
Settlement of a claim for property damage during exercise "ACCORD EXPRESS"—	
Denmark Dept of Defence	12,834
Settlement of a claim for damage to bridge—	
District of Chilliwack	1,828
Settlement of a claim as a result of injuries—	
Doucet-Claveau Mrs	1,000
Settlement of a claim for loss of wages—	
Edwards Terri	1,384
Settlement of a claim for damage to advertising sign—	
Eze Rent-it-Centre (1981) Ltd	2,313
Settlement of a claim by E Kornbakk as a result of loss of fishing gear—	
Forsvarets Regnskapssentral	5,664
Settlement of a claim as a result of an incident re explosion-Nicolet—	
Fortier Renee	15,984
Settlement of a claim for damage to transit shelter—	
Gould Outdoor Advertising	7,188
Authority—TB 812586	
Settlement of a claim for loss of personal property and personal injuries by S Lidster re explosion-Edmonton—	
Gowling, Strathy and Henderson "in trust"	143,226
Authority—TB 694982	
Settlement of a claim by I J Savignac for personal injuries—	
Hatter Fahlman and Thompson "in trust"	40,715
Settlement of a claim for damage to property—	
Hudson General Aviation Services	1,600
Authority—TB 811454	
Settlement of a claim in the death of L S J Gilbert—	
Kowalski and Thomas "in trust"	462,662
Authority—TB 694982	
Damage to civilian aircraft owned by Champlain Air Surveys Ltd—	
Lane Allen "in trust" Department of Justice	17,466
Settlement of medical claim—	
Lessard Marie Andre	2,410
Settlement of a claim for lost wages due to medical release—	
Mann Stephen H	1,978
Settlement of a claim for damage to sign—	
Metropolitan Insurance Co	1,239

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Settlement of a claim as a result of failed	
bridgework at civilian dental clinic—	
Montemurro R	3,350
Settlement of a claim for damage to tractor—	
Morrison Martine	1,562
Settlement of a claim as a result of a	
boat accident—	
Oliver R	2,500
Settlement of a claim for damage to property	
re M Blanchette—	
Personal Insurance Co	2,154
Settlement of a claim for damage caused by	
sonic boom during air show—	
Pratten Wallace and M J L Contracting Services Ltd	1,028
Settlement of a claim for damage to utility	
poles—	
Public Utilities Commission London Ont	10,443
Settlement of a claim by Kurt Reiss for	
alleged breach of contract—	
Rechtsanwalte Geisenhainer	10,000
Settlement of a claim for damages re broken	
negotiation for a shopping center—	
Reiss Herbert	200,000
Settlement of a claim re D R Brenton Ltd	
for shipment of tank parts—	
Rockwell Moore "in trust"	5,480
Settlement of a claim as a result of a collision	
with HMCS Gatineau—	
Royal Bank of Scotland	36,775
Settlement of a claim for medical malpractice	
re V G Majury—	
Schruder Glen F "in trust"	25,000
Settlement of a claim for loss of equipment from	
vessel Sea Baron—	
Sea Vessels Training Association	3,189
Settlement of a claim by Denis Brisebois for work	
completed on driving range at Rockcliffe Ont—	
Seguin Landriault and Lamoureux "in trust"	2,000
Settlement of a claim for damage to	
property—	
re Banks Wanita	
Underwriters Adjustment Bureau Ltd	29,198
re Bridges Farms Ltd c/o Stuart Bridges	
Underwriters Adjustment Bureau Ltd	56,986
re Bulmer Murray	
Underwriters Adjustment Bureau Ltd	1,213
re Canney Leo	
Underwriters Adjustment Bureau Ltd	29,448
re Cavanaugh L	
Underwriters Adjustment Bureau Ltd	1,560
re Cheam Indian Band	
Underwriters Adjustment Bureau Ltd	4,270
re Cleven Frank	
Underwriters Adjustment Bureau Ltd	28,451
re Cloutier R	
Underwriters Adjustment Bureau Ltd	3,800
re Emberley Dwight	
Underwriters Adjustment Bureau Ltd	6,834
re Foster Richard	
Underwriters Adjustment Bureau Ltd	27,358
re Hyatt Roger	
Underwriters Adjustment Bureau Ltd	6,360
re MacFarlane Carl	
Underwriters Adjustment Bureau Ltd	9,159
re MacFarlane Lloyd	
Underwriters Adjustment Bureau Ltd	8,925
re Murray Lloyd	
Underwriters Adjustment Bureau Ltd	4,499
re Neilson Douglas	
Underwriters Adjustment Bureau Ltd	49,921
re Post Ervin	
Underwriters Adjustment Bureau Ltd	9,384
re Purdy S	
Underwriters Adjustment Bureau Ltd	4,500
re Simmons James	
Underwriters Adjustment Bureau Ltd	4,488
re Slocum Reg	
Underwriters Adjustment Bureau Ltd	40,361
re Upton Reg	
Underwriters Adjustment Bureau Ltd	8,874
re Upton Stewart	
Underwriters Adjustment Bureau Ltd	2,734
re Urquhart Percy	
Underwriters Adjustment Bureau Ltd	3,595
re Vinters S	
Underwriters Adjustment Bureau Ltd	1,233
re Wasson Ted	
Underwriters Adjustment Bureau Ltd	6,994
Settlement of a claim for damage to	
office equipment—	
Union of National Defence Employees	3,282
Settlement of a claim as a result of aircraft	
accident—	
Wood and Associates "in trust"	1,875
Settlement of a claim for damage caused by	
sonic boom during air show—	
XU Aviation	4,069
Reimbursement of Canada's share of 75% with	
respect to damage claims paid through the British	
Claims Agency, on behalf of Canada, under the	
terms of Article VIII of the NATO Status of Forces	
Agreement signed April 4, 1949 to—	
Government of Germany 2312 claims for	
$2,688,460	
Government of Belgium 2 claims for $3,839	2,692,299
Claims under $1,000 (1,065)	717,379
	6,731,340
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Claim under $1,000 (1)	*206*
MEDICAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
British Columbia Hydro	1,425
Insurance Corporation of British Columbia	2,115
Payment of construction claims—	
Co-operative Credit Society of Manitoba	400,000
Northland Bank	262,000
Settlement of Human Rights claim—	
Osborne, Milden	20,000
Claims under $1,000 (6)	2,196
	687,736
HEALTH PROTECTION PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Canadian General Insurance Company	1,502
Claims under $1,000 (2)	866
	2,368
	690,310

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
NATIONAL REVENUE	
Customs and Excise	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Usher T	7,000
Authority—Deputy ministerial	
Accident involving a Crown vehicle—	
Pantaleo E	1,500
Authority—Deputy ministerial	
Accident involving a Crown vehicle— Manitoba Public Insurance Co	
on behalf of Pollins M D	1,180
Authority—Deputy ministerial	
Settlement for injury as a result of an accident involving a Crown vehicle—	
Hartley C B in trust for Secord J	2,500
Authority—Deputy ministerial	
Damage to goods in several parcels as they were cleared through the mail sortation unit—	
Druart J	1,142
Authority—Deputy ministerial	
Settlement of a departmental contravention of a Treasury Board's Workforce adjustment policy—	
Velemirovich E	7,854
Claims under $1,000 (86)	12,902
	34,078
PARLIAMENT	
House of Commons	
Authority—Ministerial	
Claim under $1,000 (1)	400
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Ministerial and Treasury Board	
Settlement of a claim between Lavigne A and PWC—	
Lavigne A	35,000
Settlement of a claim resulting from loss of personal tools as a result of theft from departmental vehicle—	
Legg R	1,538
Authority—Ministerial	
Motor vehicle accident—	
Burns D	1,546
Damages to personal property sustained in the garage of a Government of Canada building—	
Travelers Canada for Turpin L	2,266
Accidents involving Crown-leased vehicles—	
Bryant C	3,080
Budget Car and Truck Rentals of Ottawa	13,545
Accidents involving Crown-owned vehicles—	
Desabrais L	2,053
Double 5 Auto Body Ltd	1,584
Lapensee R	1,659
Trafalgar Insurance Co for Danis J	2,814
Damages arising from personal injury suffered on Government of Canada Property—	
Hamilton/Appotive in Trust for Shugar E	7,500
Shanbaum/Semanik in Trust for D'Aoust L	2,500
Beaudry and Bertrand in Trust for Pandhust J	7,500
Authority—Ministerial	
Damages caused by falling ice from the roof of a Government of Canada Building—	
MacDonald D	2,025
USF and G Insurance Company for Zinck C	2,290
Damages to personal property while PWC was painting the roof of a Government of Canada Building—	
Gregoir R	1,037
Authority—Department of Justice	
Settlement of a claim between Bull, Housser and Tupper on behalf of Ms Vivian Vaughn and Public Works—	
Bull, Housser and Tupper in Trust	82,923
Motor vehicle accidents—	
Abacas Consultant's and Investigation	2,944
Commercial Investigations and Consultants Limited	2,654
Smeltz, Engle, Thomborough	3,000
Accidents involving Crown-owned vehicles—	
Saskatchewan Government Insurance	11,234
Vause and Jackson	100,000
Authority—Department of Justice	
Settlement of a claim as a result of invoices not paid as specified in the terms and conditions of a contract—	
Me André Courtemanche in trust	1,570
Water damages caused by an employee of Public Works to exhibits at an RCMP Building—	
Royal Canadian Mounted Police	8,274
Damages to personal property sustained in the garage of a Government of Canada Building—	
Canadian General Insurance Company for Dekerckhove F	1,344
Paid on behalf of Canada Post Corporation	14,951
Claims under $1,000 (58)	17,707
	334,538
REAL PROPERTY PROGRAM	
Authority—Ministerial	
Damages arising from personal injury on Government of Canada Property—	
Attallah E	8,159
Me Jean Nadeau en fiducie	5,000
Damages sustained to a motorcycle while on Crown-owned property—	
Olsen R	1,786
Claims under $1,000 (4)	1,243
	16,188
	350,726
SECRETARY OF STATE	
Public Service Commission	
Authority—Ministerial	
Employee's term terminated without pre-notice	6,961
SOLICITOR GENERAL	
Correctional Service	
Authority—Ministerial	
Damages incurred in motor vehicle accidents—	
Clarke T	1,221
Clouture Pie IX Inc	1,264
Compagnie Mutuelle d'Assurance Wawanesa	2,981
La Compagnie d'Assurance Union Commerciale du Canada	3,124
Millar Brothers Excavation	1,487
Mitchell, Taylor, Mattison and Cheng, in trust	18,000
SCS Insurance Adjusters	5,582
The Co-Operators General Insurance Co	2,186

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
The Insurance Corporation of BC		1,976
The Prudential Assurance Company Ltd		3,090
Out of court settlement re inmate injured while working at Camp Frontenac in July 1984—		
Malach and Fidler in trust		178,322
Out of court settlement of contracts dispute—		
Degenhardt A		14,000
Foden LC, Cybershare Management Inc		21,806
Compensation for lost cylinders—		
Hub City Oxigen Ltd		1,964
Compensation for stolen cellular phone—		
BC Cellular		2,000
Canadian Human Rights Commission settlement agreement-discrimination in employment—		
Prante H		105,675
Stroper LW		2,500
Reciprocal transfer agreement for the transfer of a pension fund from the Province of Ontario to the Federal Superannuation Plan—		
Duggan MJ		79,145
Out of court settlement for the loss of life of an inmate at the Millhaven Institution—		
Marc Wainberg Inc		16,000
Out of court settlement for injuries sustained while working in a penitentiary—		
Killeen O		13,000
Lang, Lang and Lang in trust		5,000
Stephen L Zap in trust		2,500
Personal injuries and psychological damage during an assault—		
Stephen L Zap in trust		3,000
Compensation for personal belongings lost while in the care of Correctional Service of Canada—		
Guay T		1,224
Out of court settlement for personal injuries sustained during an accident at Ferndale Institution—		
Wilson L		20,000
Out of court settlement for injuries sustained during an assault—		
O'Connor, Ellestone and Kaiser in trust		8,000
Out of court settlement re restraint of inmate—		
Fergus O'Connor in trust		4,800
Claims under $1,000 (304)		38,153
		558,000
Royal Canadian Mounted Police		
Authority—TB812273		
Settlement for damages arising from a motor vehicle accident—		
Heather Sadler Jenkins in trust		1,338,689
Authority—TB780720		
Settlement for damages arising from vehicle accidents—		
Allen G R	$ 1,961	
Jim Burke Chev Olds Ltd	1,097	
Canavan's Insurance Appraisal Ltd	109	3,167
Aggressive Auto Body Inc	$ 803	
Allen J W	462	1,265
Agnew and Company in trust		1,500
Allstate	$ 7,303	
Davis K	250	7,553
Allstate insurance Company		9,562
Allstate Insurance Company		1,011
Auto World		1,436
BC Hydro		1,811
BC Telephone		1,945
Baker D H W		2,698
Bancroft, Whidden, Mayer and Beard		2,700
Becker, Mathers in trust		4,552
Becker, Mathers in trust		13,500
Beckingham, William and Co in trust		16,333
Benard R		1,000
Berg L A		13,510
Body Builders Paint and Body		1,293
Bolton and Muldoon		12,741
Bouchard and Ringuet in trust		3,700
Byrne, McGinley, Boudreau, Lenihan, Theriault in trust		1,000
Campbell, Germain, Crick and Cooper		8,700
Canadian Home Assurance Company		3,925
The Canadian Surety Company	$ 1,837	
Marshall J A	1,399	3,236
Canadian Surety		8,772
Cariou, Partyka and Francis in trust		6,000
Carr G A		3,119
Centennial Pontiac Buick GMC Ltd		1,512
Clark Wilson in trust		4,779
Clark Wilson in trust		2,000
Clark Wilson in trust		14,410
Cluney D		1,481
Commercial Union		2,830
Cooperators General Insurance		6,354
Cooperators General Insurance		3,995
Cooperators General Insurance		1,003
Cooperators General Insurance		1,241
Courchene M	$ 2,473	
Manitoba Public Insurance	647	3,120
Craig and Mathews		5,253
Crawford and Company in trust	$ 13,879	
Wolder and McLennan in trust	10,466	24,345
Crum and Forster Canada Ltd	$ 1,092	
Meister S	500	1,592
Dann H J		1,503
Danson, Kamin, Recht and Freedman in trust		68,513
Desjardins Assurance Générale		1,172
Drury D E		1,500
Easson's Transport Limited		22,343
Eastern Suzuki Ltd		1,515
Eastgate Autobody Shop		1,238
Economical Mutual Insurance Co	$ 1,623	
Storey J J	50	1,673
Economical Mutual Insurance Co	$ 2,946	
Fillier I	599	3,545
Economical Mutual Insurance Co	$ 5,537	
Nason J H	250	5,787
Economy Carriers Ltd		17,713
Edmunston Auto Ltd		1,434
Elzea W J	$ 2,500	
Insurance Corporation of British Columbia	316	2,816
Ewan and McKenzie in trust		5,600
F and F Holdings Ltd		2,500
Flerlage C S in trust		6,250
Flores N		3,500
Garrett-Rempel J in trust		11,500
Garton and Harris in trust		42,297
General Accident Insurance	$ 1,426	
Heritage Nissan	1,137	
Wellington Insurance Co	653	
Grant J E	100	
Kennedy F M	100	3,416

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
General Accident Insurance	$ 3,273	
Galipeau M	640	
Ryan K	422	4,335
Genest L		2,028
Gionet J		1,200
Gore Mutual Insurance Co	$ 2,653	
Klauwers J	250	2,903
Le Groupe Commerce Compagnie		1,280
Le Groupe Commerce Compagnie		1,271
Guardian Insurance Company of Canada	$ 4,016	
Zodiac Sheet Metal	250	4,266
Guardian Insurance	$ 4,170	
Liske J	250	4,420
Harman and Company in trust		76,936
Haynes Group of Lawyers in trust	$ 2,900	
Royal Insurance	998	3,898
Henneberry Reporting Service		1,201
Home Insurance Company	$ 2,475	
Rolls E	250	2,725
Insurance Corporation of British Columbia		5,179
Insurance Corporation of British Columbia		3,965
Insurance Corporation of British Columbia		4,334
Insurance Corporation of British Columbia		1,032
Insurance Corporation of British Columbia		1,133
Insurance Corporation of British Columbia		2,450
Insurance Corporation of British Columbia		1,483
Insurance Corporation of British Columbia		1,800
Insurance Corporation of British Columbia		1,565
Insurance Corporation of British Columbia		2,443
Insurance Corporation of British Columbia		3,419
Insurance Corporation of British Columbia		2,522
Insurance Corporation of British Columbia		1,279
Insurance Corporation of British Columbia		1,334
Insurance Corporation of British Columbia		4,494
Insurance Corporation of British Columbia		5,464
Insurance Corporation of British Columbia		1,964
Insurance Corporation of British Columbia		1,267
Insurance Corporation of British Columbia		1,312
Insurance Corporation of British Columbia		2,296
Insurance Corporation of British Columbia		3,195
Insurance Corporation of British Columbia		
Alden L	375	375
Insurance Corporation of British Columbia	$ 1,195	
Bakos T P	200	1,395
Insurance Corporation of British Columbia	$ 2,987	
Cheng W L	100	3,087
Insurance Corporation of British Columbia	$ 1,265	
Dick E	250	1,515
Insurance Corporation of British Columbia	$ 3,209	
Exner W L	100	
Rent a Wreck	85	3,394
Insurance Corporation of British Columbia	$ 1,913	
Freeman J	150	2,063
Insurance Corporation of British Columbia	$ 2,098	
Johnson R L	300	2,398
Insurance Corporation of British Columbia	$ 3,615	
Kruse J	1,000	4,615
Insurance Corporation of British Columbia	$ 2,003	
Neibel M	100	2,103
Insurance Corporation of British Columbia	$ 3,410	
Pallotto C	320	3,730
Insurance Corporation of British Columbia	$ 1,106	
Profit M K	500	1,606
Insurance Corporation of British Columbia	$ 1,689	
Sherwood T P	100	1,789
Insurance Corporation of British Columbia	$ 995	
Silvestre L	100	1,095
Insurance Corporation of British Columbia	$ 2,086	
Stuppiello P	100	2,186
Insurance Corporation of British Columbia	$ 1,627	
Young R	100	1,727
Insurance Corporation of Newfoundland	$ 1,647	
Mulrooney D F	250	1,897
Insurance Services Ltd		1,471
Janes W		5,433
Karam V E		1,146
Kornelson G M		2,961
Lang, Michener, Lawrence and Shaw		7,824
Laurentienne Générale Cie d'assurance		4,860
Leaman M		1,057
Lewans and Associates in trust	$ 50,000	
Saskatchewan Government Insurance	28,814	
Klein A	10,000	88,814
Liberty Mutual Insurance		4,394
Losier R		4,420
Lucas, Bishop, Bowker and White		6,000
Lucas, Bishop, Bowker and White	$ 3,442	
Stuchmer J	100	3,542
Lucas, Bishop, Bowker and White		1,042
Lucas, Bishop, Bowker and White		3,120
Luke L		2,020
Mackimmie, Matthews in trust		1,191
Macleod, Thorson in trust		1,750
MacNeill and Tarney Taj in trust		2,686
Manitoba Public Insurance Corporation		1,160
Manitoba Public Insurance Corporation	$ 1,600	
Bruce D	599	2,199
Manitoba Public Insurance Corporation	$ 3,006	
Edmonson Chev Olds Ltd	350	3,356
Manitoba Public Insurance Corporation	$ 951	
Godwin D L	150	1,101
Manitoba Public Insurance Corporation	$ 828	
Kohuch R	350	1,178
Manitoba Public Insurance Corporation	$ 1,516	
Thorgilsson M	195	1,711
McCarthy and McCarthy in trust		12,438
McClure P and Sons Ltd		1,206
McDonald and Company in trust		3,465
McDougall S		1,000

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
McNabb Motors Auto Body		1,296
Morrissy BB in trust		6,250
Mountain P		1,525
Olstead and Holekamp in trust		12,836
O'neill and Bence in trust		14,000
L'optimum société de gestion		1,140
Optimum Insurance Management Group		4,864
Pafco Cie d'assurances Ltee		1,074
Peace Hills General Insurance Co	$ 1,444	
Phillips M	100	1,544
Pensa and Associates in trust		176,438
Peterson B C		1,000
Pettis D		1,439
Piercey H B		2,427
Pilot Insurance Company		1,442
Power T		1,216
Province of Nova Scotia Minister of Finance	$ 24,846	
Bailey and Associates in trust	12,750	
Trafalgar Insurance Company	4,389	
Zurich Insurance Company	300	42,285
Provinces Unies Cie Assurance		1,272
Prudential Assurance Company	$ 2,493	
Lybbert T	100	2,593
Prudential Assurance Co Ltd		3,885
R and S Auto Body Ltd		2,161
Rankin and Company in trust		5,129
Rempel-Trail Transportation		3,160
Ross, Hooley		6,000
Rossignol E	$ 3,850	
Insurance Corporation of British Columbia	215	4,065
Royal Bank of Canada		1,000
Royal Insurance Company of Canada	$ 6,024	
Reed D	100	6,124
Royal Insurance Canada		4,200
Royal Insurance Company		7,738
Royal Insurance		2,100
Sandvold O E		5,000
Saskatchewan Government Insurance		2,458
Saskatchewan Government Insurance	$ 617	
Regina Motor Products	500	1,117
Saskatchewan Government Insurance	$ 800	
Ruberry J	500	1,300
Saskatchewan Mutual Insurance Co	$ 1,053	
Flessati D A	360	1,413
Sawan E		1,450
Schaefer, Cundari, Woitas and McMillan		1,155
Sheppard B V		1,080
Sheppard, Beke, Singer and Muma		13,475
Sherwood's Body Works	$ 2,304	
Hruschak E M	233	2,537
Sovereign General Insurance	$ 6,198	
Stelee Developments Ltd	2,492	8,690
Spears, Smith and Associates in trust		10,709
La St-Maurice Compagnie d'Assurance		1,199
State Farm Insurance Company	$ 4,895	
Glenn G R	100	4,995
Tiger Auto Body		1,751
Town of Bridgetown		1,225
Traders Générale Compagnie d'Assurance	$ 1,142	
Page Duchesne Desmarais	25	1,167
Trafalgar Insurance Company		4,389
Travellers Canada	$ 1,204	
Export Development Corp	250	1,454
Travellers Canada		2,867
Trotter W M in trust	$ 218,492	
Receiver General for Canada	7,318	225,810
Unifund Assurance Company		2,658
L'Union Canadienne		4,700
United States Fidelity and Guaranty	$ 13,997	
Hachey Holding Limited	263	14,260
Wagner J S and Weymouth Motors Ltd		1,213
Wawanesa Mutual Insurance Company		13,906
Wawanesa Mutual Insurance Company	$ 1,179	
Meston D	250	1,429
Wawanesa Mutual Insurance Company	$ 1,223	
Power D and K	250	1,473
Wellington Insurance Company		2,393
Wellington Insurance Company		2,266
Wellington Insurance Company		6,317
Wellington Insurance Company	$ 2,763	
Luzzi S	100	2,863
Wellington Insurance Company		2,856
Western Union Insurance Company		1,625
Ville de Windsor		1,018
Wolch, Pinx, Tapper and Scurfield in trust		3,263
Wolch, Pinx, Tapper and Scurfield in trust		2,300
Zurich du Canada, Cie d'indemnité		1,249
Settlements for personal injury, assault, unlawful arrest etc—		
Green Higinbotham in trust		9,500
Maynes, Mahoney and Tremblay in trust		96,287
Watchorn and Company in trust		8,000
Settlements for damage to property—		
Commonwealth Hospitality		1,810
Constanza I		1,800
Department of Indian and Northern Affairs		4,015
Motorola Ltd		2,362
Settlements arising from failure to provide proper direction—		
Clark Wilson in trust	$ 11,250	
Goldsmith, Hartshorne and Fritz in trust	2,500	13,750
Insurance Corporation of British Columbia		19,742
Lucas, Bishop, Bowker and White in trust		1,032
Pugh, Cooper and Frank in trust		7,500
Rutherford M		15,000
Settlement for personal injury—		
Worker's Compensation Board of British Columbia		3,597
Settlement for termination of janitorial contract—		
Knight D R and Associates in trust		2,500
Claims under $1,000 (481)		130,190
		3,120,679
		3,678,679

SUPPLY AND SERVICES

Department

Authority—Department of Justice

Particulars and payee	Amount
Accident involving Crown vehicle—	
Industrielle Alliance	852
Assurance Generale des Caisses Desjardins	1,722
	2,574

Payments of damage claims—*Concluded*

Particulars and payee	Amount
	$
TRANSPORT	
Department	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Assurances Societe Nationale	1,457
Cie d'assurances General Traders	5,891
Cie d'assurances Union Commerce	2,016
Co-cperators General Insurance Company	1,082
Ferguson Gifford	10,698
Kent General Insurance	1,137
MacPherson, MacNeil, MacDonald	3,000
Smith W E	5,000
The Dominion of Canada General Insurance	1,125
Wood J	3,865
Wood, Wong, Wesler and Maerov	24,905
Workers' Compensation Board	12,406
Accident involving a helicopter—	
Jones, McClay, Peterson in Trust	95,000
Damages further to airplane accident—	
Accident Research Investigation	17,567
Baker A R	1,512
Caiyer B	9,642
Cranfield Institute of Technology	1,640
Frank C Black Consultant	4,573
Gastops Ltd	5,000
Harvey H	5,588
Ifras Inc	13,075
McKeon Pass Heather Halfnight	1,022
National Laser Products Ltd	3,116
Stanley C Patterson Aviation Consultant	2,332
Supergravity Inc Computer Consulting	5,330
Supergravity Inc Computer Consulting	17,894
Thomas Yager Consultant	5,096
Toomath and Associates in Trust	17,066
Workers' Compensation Board	679,230
Accident to ship MV "Isole"—	
Gaudreau Vaillancourt et St Pierre	50,000
Damages to personal property—	
Nilsson E	1,395
Ultramar Canada Inc	30,331
Compensation for additional work in attempt to meet contract—	
Nican Electronics Corp	48,686
Interest payment due to breach of contract—	
McGroth R A in Trust	5,332
Accident claim from fall of airport's barrier—	
Adler S	2,340
Claim for disturbance to operations—	
American Airlines	11,109
Damages-Personal injuries as a result of fall—	
Langlois, Trudeau, Tourigny	10,000
Marineau J	18,000
Tachereau R in Trust	3,450
Claim for legal fees—	
Lepine F	2,965
Damage to leather cloak—	
Patoine S	2,725
Claim as a result of contract dispute—	
Aiken and Werbowyz in Trust	58,000
Authority—Ministerial	
Accidents involving a Crown vehicle—	
Brennan P	1,725
Co-Operators General Insurance Co	3,451
Davies S M	4,200
Manitoba Public Insurance Corporation	1,987
Stoyles J	3,248
Unifund Ansurance Co	1,792
Claim for damage to Grand Narrows Bridge—	
Canadian National Railways	1,893
Claim for lost fishing gear—	
Bawn W J	1,100
McGuire E	1,850
Reid B	1,000
Thompson F	1,600
Claim for damage of Iroquois lock—	
St Lawrence Seaway	3,646
Claim for damage of dock—	
Andress Boat Works	7,189
Damage due to accidental fire—	
Stikeman Elliot in Trust	152,500
Claim for use of photograph—	
Franklin, Mitton, Fountain and Thompson	1,000
Damage to aircraft—	
Air Canada	58,468
Humble R	7,146
Pacific Western Airlines	107,408
Damage-Personal injury—	
Gordon R W	1,000
Lalonde and Eisen in Trust	1,704
Morkin Hayes and Dowbrowski	2,500
Avenue Collision Centre	3,315
Black P	1,025
Royal Insurance Canada	2,719
Property damage—	
Air Canada	4,008
Bouchard et Ringuet	3,865
Eastern Airlines	3,000
Telebec Ltee	1,373
Claim for legal fees—	
MacLean V	2,000
Canadian Human Rights Commission decision regarding dismissal—	
Leavitt C	9,779
Claims under $1,000 (181)	75,130
	1,674,219
Canadian Aviation Safety Board	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Deren B	2,048
Claim under $1,000 (1)	100
	2,148
	1,676,367
VETERANS AFFAIRS	
Department	
Authority—Ministerial	
Claims under $1,000 (2)	300
Grand total	14,524,350

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
MANAGEMENT AND ADMINISTRATION PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for past superannuation—	
Leblond G	24,848
Authority—Departmental 792263	
Compensation for destruction of dress while performing operational duties—	
Segall D	119
	24,967
AGRI-FOOD PROGRAM	
Authority—PC 1974-4/1946 and Deputy Head	
Compensation for financial loss incurred by—	
Brett-Young Seeds Gilbert Plain Ltd	5,000
Fire at the sheep pen number 9 of the Lapocatière Research Centre, causing the loss of personal property belonging to—	
Charest Normand	153
Compensation for the breaking of the eyeglasses and of the rim belonging to—	
Plourde Maurice	270
Authority—PC 1974-4/1946 and Ministerial	
Compensation for the refusal of shipment of sunflowers from Hungary—	
Balfour Grains Ltd	6,612
Compensation for sweater which disappeared over the weekend—	
Law D	102
Authority—Treasury Board 813303	
Compensation for the refusal of shipment of sunflowers from Hungary—	
Smith F R Seeds Ltd	9,108
Authority—Treasury Board	
Compensation to employee for money stolen while in travel status—	
Mehremanesh K	160
Payments under $100 (11)	398
	21,803
	46,770
ATLANTIC CANADA OPPORTUNITIES AGENCY	
Department	
Authority—PC 1974-4/1946	
Damage to personal effects—	
Chiasson M A	195
COMMUNICATIONS	
Department	
Authority—PC 1974-4/1946	
Compensation for non payment of employee GSMIP Contributions—	
Leblanc L	875
Payment under $100 (1)	50
	925
National Archives of Canada	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	25
National Library	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for destruction of clothing—	
Lanouette M	120
Rochon P	373
Payments under $100 (2)	100
	593
National Museums of Canada	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for personal losses while on duty—	
Ferris M	218
MacDonald G F	338
Mallot R K	1,000
Compensation for damages—	
Blything A	425
Lalonde M	1,500
Perrault M	320
Payments under $100 (5)	232
	4,033
	5,576
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Ministerial	
Compensation for destruction of prescription glasses during performance of duties—	
Archambault R	200
Compensation for clothing damaged as a result of asphalt spill—	
Starks B	131
Payments under $100 (6)	319
	650
EMPLOYMENT AND IMMIGRATION	
Department	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—PC 1990-1/194	
Compensation for relocation costs incurred in moving—	
Drover A	6,000
Payments under $100 (10)	447
	6,447
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—PC 1989-2318	
To assist in carrying out a project funded by the CEIC under the former Canada Works Program Cambellton-Dalhousie and District—	
Labour Council NB	9,350

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Authority—Deputy Minister/Chairman	
To compensate a client for a training course that was postponed without prior notice—	
Lacasse Y	239
Payments under $100 (11)	525
	10,114
IMMIGRATION PROGRAM	
Authority—Ministerial	
To compensate a client that was accidently struck on the head by a flagpole—	
Gurdeep G	6,000
Authority—Ministerial	
To compensate for damages to Immigration officer's dentures as a result of being physically attacked by an irate deportee—	
Griffiths R	462
Authority—Ministerial	
To compensate for damages to Immigration officer's suit while apprehending an escaped illegal worker—	
Sosiak D	150
Payments under $100 (3)	144
	6,756
	23,317
ENERGY, MINES AND RESOURCES	
Department	
MINERAL AND EARTH SCIENCES PROGRAM	
Authority—PC 1986-5/1699, TB 801996	
Compensation for removal of pyrotechnic mortar bombs found on individual's property—	
Bachand J J	98,441
Authority—PC 1974-4/1946 and Ministerial	
Compensation for damage to a jacket during the painting of an office—	
Trinique V	113
Compensation for items stolen from employee on duty travel in the USSR—	
Nassichuk W	525
Compensation for orthopedic boot lost during field travel—	
Auld D	200
Compensation for work boots and work clothes purchased for field work which was subsequently cancelled—	
MacAdam B	108
Payments under $100 (3)	155
	99,542
ENVIRONMENT	
Department	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Ministerial	
Compensation for damaged clothing during oil spill cleanup—	
Hebron K	115
Wykes C	209
Payment under $100 (1)	21
	345

Particulars and payee	Amount
	$
PARKS PROGRAM	
Authority—PC 1989-1/1729	
Compensation in settlement of the plaintiff's claim of $4,428,530.54—	
Banff Park Lodge	280,000
Authority—Departmental	
Compensation for loss of contact lens while involved in an emergency clean-up of a chemical spill—	
Newfeld T	130
Authority—TB REC 811121	
Compensation for personal possessions lost in a fire at Nahanni Butte, N.W.T., on April 21, 1988—	
Bird J H	14,800
Payments under $100 (2)	138
	295,068
	295,413
EXTERNAL AFFAIRS	
Canadian International Development Agency	
Authority—PC 1974-4/1946	
Compensation for loss of personal property—	
Wetherup D	588
Payment under $100 (1)	70
	658
FINANCE	
Auditor General	
Authority—PC 1974-4/1946	
Payments under $100 (2)	74
FISHERIES AND OCEANS	
Department	
Authority—PC 1989-3/2266	
Compensation for the loss of lobster traps and associated gear while performing survey and tagging for the department—	
Roache C R	9,229
Authority—Departmental	
Compensation to an employee for personal effects stolen in a Government's vehicle while attending a training session—	
Schweigert J	140
Compensation to an employee for the loss of his watch during field work—	
Fraser D S	275
Compensation to an employee for damages to his watch while performing his duties—	
Hiltz H	280
Compensation to employees for damages to their personal clothing—	
Walsh G	173
Haley J F	208
Compensation to an employee for the loss of eye glasses while working on a patrol boat—	
Moreau M	137
Payments under $100 (5)	243
	10,685

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Deputy Minister	
Payments under $100 (2)	305
INDUSTRY, SCIENCE AND TECHNOLOGY	
Department	
INDUSTRY AND TECHNOLOGY PROGRAM	
Authority—PC 1974-4/1946	
Payment under $100 (1)	*70*
Canadian Space Agency	
Authority—PC 1974-4/1976 and Ministerial	
To reimburse employees for amount of their car deductible paid following damage to their respective car—	
Beck J	100
Payments under $100 (3)	127
	227
National Research Council of Canada	
Authority—Ministerial	
Damage to furniture while relocating from Montreal to Ottawa—	
Dewan Ravi	577
Eyeglasses were broken while moving a piece of diving equipment—	
Lindstrom Terry	158
Eyeglasses were broken while adjusting an icy testing frame when a wrench slipped—	
Parsons Bruce	118
Damage to a car caused by a broken tree branch during a strong wind—	
Nash John	557
Loss of an altimeter during a parachute training jump—	
Garneau Marc	216
Six month delay between the date of promotion and final resolution of the grievance—	
Koster Ria	1,000
Payments under $100 (3)	169
	2,795
Statistics Canada	
Authority—PC 1974-4/1946	
Partial compensation for torn dress while performing work related duties—	
Dicaire G	113
Payments under $100 (8)	238
	351
	3,443
NATIONAL DEFENCE	
Department	
Authority—PC 1964-20/435	
Payment on compassionate grounds of $75, per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at Royal Canadian Air Force Station Aylmer, Ontario—	
Delage E	900
Authority—TB 811220	
Compensation for interest on borrowed monies due to loss of income—	
Dugre Suzanne	5,000
Authority—TB Admin Policy Man Chap S525	
Compensation for damage to personal effects—	
Asselin G	115
Baxter D W	180
Fortin M J	177
Hemeon T	168
Henderson D K	946
Kettle B M	223
Authority—Queen's Regulations and Orders 210:05	
Compensation for damage to personal effects—	
Baird C G	171
Burnham M B	875
Cloutier M	349
Donnelly B C	127
Green G W	226
Hemeon T	168
Louvelle D F	207
Marin J V G	774
Meldrum K	529
Monahan M R	1,387
Porter D J	710
Reinelt L C	100
Rochon M J C	455
Skanes J M	238
Zomar B D	449
Damage to uniforms during change of command parade—	
The full dress uniform account of the RCR fund	4,999
Payments under $100 (35)	1,921
	21,394
NATIONAL HEALTH AND WELFARE	
Department	
HEALTH SERVICES AND PROMOTION PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	*30*
SOCIAL SERVICES PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for break of prescription glasses—	
Duval M	*148*
MEDICAL SERVICES PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Payment under $100 (1)	*60*
HEALTH PROTECTION PROGRAM	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for suit jacket damaged by a flood in laboratory in Environmental Health Centre—	
Correll D	*295*
	533

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
NATIONAL REVENUE	
Customs and Excise	
Authority—PC 1974-4/1946	
Compensation for the cost of replacing eyeglasses of one of our Customs Inspectors which were damaged as a result of a physical dispute at the border point—	
Prete J	265
Compensation for the cost of replacing eyeglasses as a result of performing his duties at an airport. His eyeglasses were blown off as a result of an airplane's thrust—	
Stead L E	167
Payments under $100 (3)	112
	544
Taxation	
Authority—PC 1974-4/1946	
Compensation for the deductible portion of automobile insurance as a result of an accident on government business—	
Cohane S	100
Compensation for damage to personal clothing—	
Pineau C	108
Charles B	200
Senecal D	187
Compensation for interim accommodation for employee and family whose residence was damaged by a bomb—	
Pouteau W	6,612
Compensation for auto rental for an employee whose personal vehicle was damaged while on duty—	
Sneesby G	771
Payments under $100 (49)	1,774
	9,752
	9,864
PARLIAMENT	
House of Commons	
Authority—Ministerial	
Payment for emergency medical services as a result of an accident involving a tourist—	
Ottawa Civic Hospital	100
Payment under $100 (1)	41
	141
PRIVY COUNCIL	
Department	
Authority—PC 812875	
Payment made to assist in the payment of legal expenses incurred by the former chief of the Westbank Indian Band Council in relation to his participation in the Commission of Inquiry concerning certain matters associated with the Westbank Indian Band—	
McAfee J A	50,000

Particulars and payee	Amount
	$
Authority—PC 812752	
Payment made to assist in the payment of legal costs of Counsel for several victims' estates and certain survivors of the crash of the Air Ontario flight 363 at Dryden, Ontario on March 10, 1989 appearing before the Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario—	
Zaitzeff-Cancade	83,383
Carrel and Partners	66,492
	149,875
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—PC 1981-2888	
Compensation for the loss of prescription eyeglasses during work—	
Sinclair M	180
Paid on behalf of Canada Post Corporation	80,000
Payments under $100 (5)	216
	80,396
SECRETARY OF STATE	
Ministry of State (Multiculturalism and Citizenship)	
JAPANESE REDRESS PROGRAM	
Authority—PC 1988-89/2552	
Whereas, during and after World War II, persons of Japanese ancestry in Canada were subjected to, on a systematic basis, discriminatory actions taken by the Government of Canada under the War Measures Act, the National Emergency Transitional Powers Act, 1945 and other related transitional legislation solely because of their race; the Government of Canada has offered $21,000 to any person of Japanese ancestry who suffered from such actions—	
Abe F K	21,000
Abe F J	21,000
Abe G T	21,000
Abe H	21,000
Abe J H	21,000
Abe J M	21,000
Abe J	21,000
Abe K	21,000
Abe K	21,000
Abe K	21,000
Abe K K	21,000
Abe K	21,000
Abe K	21,000
Abe M K	21,000
Abe M R	21,000
Abe M	21,000
Abe N	21,000
Abe R K	21,000
Abe R M	21,000
Abe S	21,000
Abe Y	21,000
Abe Y	21,000
Abe Y J	21,000
Abe Y T	21,000
Acheson A N	21,000
Adachi A	21,000
Adachi C	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Adachi C	21,000	Aimoto M K	21,000
Adachi D T	21,000	Aimoto S	21,000
Adachi E	21,000	Aimoto Y	21,000
Adachi F	21,000	Ainsworth E	21,000
Adachi F	21,000	Ainsworth H	21,000
Adachi G	21,000	Aioi Y	21,000
Adachi H	21,000	Akagawa R K	21,000
Adachi I	21,000	Akagi D T	21,000
Adachi J	21,000	Akagi M	21,000
Adachi J T	21,000	Akamoto G J	21,000
Adachi J J	21,000	Akamoto K	21,000
Adachi K	21,000	Akase H T	21,000
Adachi K	21,000	Akazawa F	21,000
Adachi K	21,000	Akazawa F L	21,000
Adachi K	21,000	Akazawa J	21,000
Adachi K	21,000	Akazawa J T	21,000
Adachi K K	21,000	Akazawa L	21,000
Adachi K	21,000	Akazawa M L	21,000
Adachi L T	21,000	Akazawa Y	21,000
Adachi M T	21,000	Akeroyd K	21,000
Adachi M	21,000	Akiyama B M	21,000
Adachi N	21,000	Akiyama C C	21,000
Adachi N N	21,000	Akiyama F	21,000
Adachi N	21,000	Akiyama I J	21,000
Adachi P S	21,000	Akiyama J	21,000
Adachi R	21,000	Akiyama K	21,000
Adachi R Y	21,000	Akiyama N	21,000
Adachi R S	21,000	Akiyama S S	21,000
Adachi R L	21,000	Akiyama T	21,000
Adachi R	21,000	Akiyama T J	21,000
Adachi R K	21,000	Akizuki J M	21,000
Adachi S S	21,000	Akizuki R T	21,000
Adachi S M	21,000	Akizuki S J	21,000
Adachi S K	21,000	Akune A	21,000
Adachi T E	21,000	Akune E	21,000
Adachi T	21,000	Akune I	21,000
Adachi T T	21,000	Akune M M	21,000
Adachi T	21,000	Akune R S	21,000
Adachi Y	21,000	Akune R I	21,000
Adams C D	21,000	Akune S	21,000
Adams E	21,000	Akune T T	21,000
Adams I M	21,000	Akune T	21,000
Adams T	21,000	Akune T	21,000
Aebig S M	21,000	Akutagawa K	21,000
Agius J	21,000	Alder M R	21,000
Ah-Sue M	21,000	Alexander A A	21,000
Aida E	21,000	Alexander D L	21,000
Aida F	21,000	Alexander R	21,000
Aida J	21,000	Ali C T	21,000
Aida K	21,000	Aljabri M M	21,000
Aida K W	21,000	Allen H	21,000
Aida K K	21,000	Allen J A	21,000
Aida M	21,000	Allen K L	21,000
Aida M	21,000	Alsop K K	21,000
Aida T W	21,000	Alymar R C	21,000
Aida T Y	21,000	Amadatsu D A	21,000
Aihoshi A A	21,000	Amadatsu N	21,000
Aihoshi H M	21,000	Amadatsu R H	21,000
Aihoshi I F	21,000	Amano E	21,000
Aihoshi M	21,000	Amano K Y	21,000
Aihoshi S B	21,000	Amano K K	21,000
Aihoshi T H	21,000	Amano S	21,000
Aihoshi T	21,000	Amano T M	21,000
Aimoto I R	21,000	Amemori A	21,000
Aimoto K K	21,000	Amemori E S	21,000
Aimoto K	21,000	Amemori I	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Amemori K	21,000	Araki D Y	21,000
Amemori N	21,000	Araki F	21,000
Amemori R J	21,000	Araki H	21,000
Amemori T	21,000	Araki K	21,000
Ames B Y	21,000	Araki K	21,000
Anderson A A	21,000	Araki M	21,000
Anderson B T	21,000	Araki M	21,000
Anderson D T	21,000	Araki M	21,000
Anderson J N	21,000	Araki P M	21,000
Anderson J	21,000	Araki S	21,000
Anderson J A	21,000	Araki T	21,000
Anderson R R	21,000	Araki T A	21,000
Ando E	21,000	Arase K	21,000
Ando E	21,000	Arase M	21,000
Ando H	21,000	Archer J M	21,000
Ando S	21,000	Ariga E N	21,000
Anpi M	21,000	Arikado E T	21,000
Antilla M	21,000	Arikado K D	21,000
Anutooshkin D	21,000	Arikado M	21,000
Anzai E	21,000	Arikawa T	21,000
Anzai G P	21,000	Arima A	21,000
Anzai J	21,000	Arima E	21,000
Anzai M	21,000	Arima K S	21,000
Aoki A Y	21,000	Arima M	21,000
Aoki F Y	21,000	Arima T	21,000
Aoki H G	21,000	Arima V A	21,000
Aoki H	21,000	Arima Y	21,000
Aoki J H	21,000	Arinobu F	21,000
Aoki J Y	21,000	Arinobu K K	21,000
Aoki M	21,000	Arinobu M T	21,000
Aoki M	21,000	Arinobu N	21,000
Aoki M	21,000	Arinobu S	21,000
Aoki M	21,000	Arinobu S M	21,000
Aoki M	21,000	Ariza C N	21,000
Aoki N	21,000	Ariza E	21,000
Aoki R R	21,000	Ariza J	21,000
Aoki S	21,000	Ariza R	21,000
Aoki T	21,000	Ariza S	21,000
Aoki T T	21,000	Ariza T	21,000
Aoki T	21,000	Ariza Y	21,000
Aoki T	21,000	Arizono M M	21,000
Aoki T	21,000	Arizono T T	21,000
Aomoto B T	21,000	Armitage E A	21,000
Aomoto K	21,000	Armstrong J S	21,000
Aomoto K	21,000	Arnold G H	21,000
Aomoto T	21,000	Arnold M	21,000
Aoyama K	21,000	Arnold S M	21,000
Aoyama K	21,000	Arthur D H	21,000
Aoyama R	21,000	Asa N	21,000
Aoyama T	21,000	Asa Y	21,000
Aoyama Y	21,000	Asada F Y	21,000
Aragon R T	21,000	Asada J H	21,000
Arai A	21,000	Asada K K	21,000
Arai A T	21,000	Asada M	21,000
Arai A M	21,000	Asada M	21,000
Arai G K	21,000	Asada W T	21,000
Arai K T	21,000	Asae B	21,000
Arai K	21,000	Asae J K	21,000
Arai R H	21,000	Asae N	21,000
Arai S S	21,000	Asahina K R	21,000
Arai S	21,000	Asai Y	21,000
Arai T	21,000	Asano A	21,000
Arai T B L	21,000	Asano B	21,000
Arai Y	21,000	Asano B	21,000
Araki A	21,000	Asano H G	21,000
Araki D	21,000	Asano J Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Asano K	21,000
Asano M	21,000
Asano N	21,000
Asano R	21,000
Asano T	21,000
Asano T	21,000
Asano T	21,000
Asano U M	21,000
Asao A	21,000
Asao G H	21,000
Asao G T	21,000
Asao M Y	21,000
Asao S	21,000
Asao Y	21,000
Asaoka G	21,000
Asaoka The Estate of Sonoto	21,000
Asato R	21,000
Asato S	21,000
Asato T	21,000
Ashikawa G M	21,000
Ashikawa M K	21,000
Ashikawa S N	21,000
Ashizawa H M	21,000
Ashizawa R	21,000
Ashley A N	21,000
Atagi A T	21,000
Atagi M	21,000
Atagi M	21,000
Atagi R K	21,000
Atagi S R	21,000
Atagi S R	21,000
Atagi T	21,000
Atagi Y	21,000
Auclair M T	21,000
Audia C	21,000
Ault S S	21,000
Aura F	21,000
Aura K	21,000
Aura M Y	21,000
Aura M M	21,000
Aura M	21,000
Aura M M	21,000
Aura S	21,000
Aura S	21,000
Aura T	21,000
Aura W	21,000
Aura Y	21,000
Auton M	21,000
Ayukawa G M	21,000
Ayukawa J	21,000
Ayukawa K R	21,000
Ayukawa K	21,000
Ayukawa M	21,000
Ayukawa M	21,000
Ayukawa M M	21,000
Ayukawa S	21,000
Azuma K K	21,000
Azuma M J	21,000
Azuma R E	21,000
Baba D K	21,000
Baba F A	21,000
Baba G K	21,000
Baba H	21,000
Baba H	21,000
Baba H	21,000
Baba H	21,000
Baba H H	21,000
Baba J Y	21,000
Baba K K	21,000
Baba K	21,000
Baba M T	21,000
Baba M M	21,000
Baba M	21,000
Baba M	21,000
Baba M	21,000
Baba R	21,000
Baba R K	21,000
Baba S S	21,000
Baba T	21,000
Baba T	21,000
Baba T R	21,000
Baba T O	21,000
Baba T I	21,000
Baba T T	21,000
Baca K T	21,000
Baccus J	21,000
Bachmann S	21,000
Backeland F A	21,000
Bailey M	21,000
Bailey S	21,000
Bain S	21,000
Baker N Y	21,000
Baker R	21,000
Bakker J J	21,000
Ballard K	21,000
Ban D T	21,000
Ban I T	21,000
Ban T	21,000
Bando G H	21,000
Bando H	21,000
Bando K I	21,000
Bando M	21,000
Bando M	21,000
Bando M	21,000
Bando S	21,000
Bando Y	21,000
Bando Y	21,000
Banno M	21,000
Banno M	21,000
Barabas R	21,000
Barclay M	21,000
Barker K	21,000
Barksdale B T	21,000
Barnak K K	21,000
Barr M H	21,000
Barrass B M	21,000
Barrass D M	21,000
Barrow V Y	21,000
Bartlett M K	21,000
Bartnik K K	21,000
Basford T	21,000
Basler R R	21,000
Bass S H	21,000
Bassett P	21,000
Bast E M	21,000
Bastian J N	21,000
Bates T T	21,000
Batis Y	21,000
Batty S N	21,000
Baumann E	21,000
Beard S	21,000
Beardsley C A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Beaudoin M M	21,000
Beaver J H	21,000
Bechard J S	21,000
Behme M T	21,000
Belandiuk M K	21,000
Bellefeuille P	21,000
Bellegay T	21,000
Beresford J J	21,000
Berthrong E H	21,000
Bielun J F	21,000
Bing M M	21,000
Birkhof J L	21,000
Bishop C	21,000
Blackmore N T	21,000
Blair L	21,000
Blakey L M	21,000
Bloomfield E F	21,000
Bodi S S	21,000
Bodnar H D	21,000
Boer N J	21,000
Boisvert J L	21,000
Bolton M	21,000
Bonyun F S	21,000
Booy A M	21,000
Bors J C	21,000
Boshard N	21,000
Bouchard L C	21,000
Bouchie A	21,000
Bourgeois B A	21,000
Bourgh M A	21,000
Bowerman L Y	21,000
Boyd C	21,000
Boyd H V	21,000
Bradford M A	21,000
Bradley C N	21,000
Bradley Y	21,000
Brassard L T	21,000
Briden M M	21,000
Brignell Y	21,000
Brink N E	21,000
Brooks B	21,000
Brooks F F	21,000
Broomfield S	21,000
Brown A	21,000
Brown E	21,000
Brown L	21,000
Brown M	21,000
Brown N C	21,000
Brown N	21,000
Brown N R	21,000
Brown T M	21,000
Brown Y F	21,000
Browne E	21,000
Browne L T	21,000
Brownell M S	21,000
Browning J S	21,000
Brownlee T	21,000
Brownlee T T	21,000
Bruce G	21,000
Bruce K	21,000
Bruce M Y	21,000
Brunner J	21,000
Bruns M M	21,000
Bruton E	21,000
Bruzina M	21,000
Brydon C	21,000
Bryson J	21,000
Buchanan H	21,000
Buck S H	21,000
Budai M	21,000
Budo R	21,000
Burian M M	21,000
Burich H M	21,000
Burke I K	21,000
Burrell M	21,000
Burrows S	21,000
Burton A	21,000
Buss S	21,000
Butler J	21,000
Butula J R	21,000
Cairns N	21,000
Callaghan L T	21,000
Callow K	21,000
Calton M	21,000
Cameron R	21,000
Campbell L	21,000
Canham C K	21,000
Cant H	21,000
Caparini M M	21,000
Carignan M	21,000
Carleton K S	21,000
Carley E	21,000
Carlisle A N	21,000
Carlson F	21,000
Carlson M M	21,000
Carmona M	21,000
Carney A D	21,000
Caron F K	21,000
Carr M A	21,000
Carroll A J	21,000
Carswell L	21,000
Casaba G	21,000
Cassel V C	21,000
Castle S	21,000
Cato R A	21,000
Cavalier K	21,000
Cezar R F	21,000
Chaki C A	21,000
Chaki H	21,000
Chaki Y	21,000
Chambers H	21,000
Chan A M	21,000
Chan E M	21,000
Chan K F	21,000
Chapman Y	21,000
Charboneau S	21,000
Charron M R	21,000
Charters J A	21,000
Chatelin T	21,000
Chee B	21,000
Chen R	21,000
Cheng N	21,000
Chiang M	21,000
Chiba A	21,000
Chiba C	21,000
Chiba D M	21,000
Chiba F	21,000
Chiba G	21,000
Chiba H H	21,000
Chiba J T	21,000
Chiba J	21,000
Chiba K C	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Chiba K	21,000
Chiba K	21,000
Chiba L	21,000
Chiba S	21,000
Chiba S	21,000
Chiba T	21,000
Chiba Y	21,000
Chihara J	21,000
Chikamori E	21,000
Chin E	21,000
Chine N T	21,000
Chiya C	21,000
Cho J E	21,000
Cho K	21,000
Chock M E	21,000
Chong L I	21,000
Chomiak M M	21,000
Chow A	21,000
Christie H	21,000
Christie R	21,000
Christopher T	21,000
Chu E R	21,000
Chu T	21,000
Chung C	21,000
Clark M N	21,000
Clark M J	21,000
Clark S M	21,000
Clarke B A	21,000
Clarke G E	21,000
Cleveland K M	21,000
Clever P M	21,000
Clewes M M	21,000
Cobyace The Estate of Kimi	21,000
Colbeck N N	21,000
Coles R M	21,000
Collins C K	21,000
Collins L M	21,000
Collyer T	21,000
Comartin E E	21,000
Conn Y	21,000
Conners Y	21,000
Conway A	21,000
Coolidge C R	21,000
Cooper D	21,000
Corbett T	21,000
Corlazzoli K S	21,000
Corley T C	21,000
Cornell M	21,000
Correll A	21,000
Cosby T	21,000
Cote C S	21,000
Cottreau R K	21,000
Courtney-Browne S E	21,000
Coutts M L	21,000
Coventry T	21,000
Cover F	21,000
Cowan R	21,000
Cowan S J	21,000
Cozac E M	21,000
Craft J Y	21,000
Craig A C	21,000
Craig R	21,000
Crane L K	21,000
Crane M M	21,000
Crawford C S	21,000
Crawford D H	21,000
Creech T T	21,000
Crichton S M	21,000
Crockett J	21,000
Croken F	21,000
Croken M	21,000
Crosby S K	21,000
Crouch C M	21,000
Crowe S E	21,000
Cumming A G	21,000
Cupp M	21,000
Currell A	21,000
Dackombe V K	21,000
Dakus M	21,000
Dalmer J M T	21,000
David H P	21,000
Davidson J T	21,000
Davie M J	21,000
Davie W A	21,000
Davies N	21,000
Davis J	21,000
Davis N M	21,000
Davis R	21,000
Dawydiuk D J	21,000
Day J	21,000
Day S	21,000
De Cosse M M	21,000
De Meester V R	21,000
Dean S	21,000
DeCordova R	21,000
Deguchi H	21,000
Deguchi K H	21,000
Deguchi V J	21,000
Demcheson J	21,000
Dempsey K J	21,000
Den B L S	21,000
Denby K J	21,000
Dennis M	21,000
Derondeau V	21,000
Deschamps J N	21,000
Deshima I	21,000
Deskins M H	21,000
Devaleriola A K	21,000
Dias K K	21,000
Dickson S	21,000
Diemert C	21,000
Diggle K P	21,000
Dineen K	21,000
Dingman P M	21,000
Dionne C	21,000
Dockray Y J	21,000
Doherty M	21,000
Doi C H	21,000
Doi D	21,000
Doi F	21,000
Doi F	21,000
Doi G M	21,000
Doi H	21,000
Doi H M	21,000
Doi J M	21,000
Doi J H	21,000
Doi J J	21,000
Doi K E	21,000
Doi K K	21,000
Doi K K	21,000
Doi K K	21,000
Doi K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Doi L W	21,000
Doi L S	21,000
Doi L K	21,000
Doi M	21,000
Doi M	21,000
Doi N	21,000
Doi R	21,000
Doi R Y	21,000
Doi S	21,000
Doi S S	21,000
Doi T	21,000
Doi T M	21,000
Doi The Estate of Tomoyuki	21,000
Doi Y	21,000
Doki T	21,000
Doisen Y	21,000
Domae G	21,000
Domae K	21,000
Domae K K	21,000
Domae S S	21,000
Domae T	21,000
Domai H	21,000
Domai K	21,000
Domai K	21,000
Donbowsky J T	21,000
Donnelly J	21,000
Doran K	21,000
Dorey L Y	21,000
Dorsett V	21,000
Doucette M	21,000
Douglas K K	21,000
Dove T	21,000
Doyama K	21,000
Doyama N	21,000
Doyama S	21,000
Drysdale I	21,000
Dubitz K	21,000
Dubois D H	21,000
Dubuc J R	21,000
Duerden S L	21,000
Dumont M J	21,000
Duncan M	21,000
Dunham M A	21,000
Dunlap R	21,000
Dunlop S	21,000
Dunn H	21,000
Dunstan K	21,000
Duprat P J	21,000
Durant N	21,000
Durocher T G	21,000
Dustin M H	21,000
Dyal T	21,000
Dyck K J	21,000
Eales S	21,000
Eaton T	21,000
Ebata B	21,000
Ebata B	21,000
Ebata C R	21,000
Ebata D E	21,000
Ebata E A	21,000
Ebata F	21,000
Ebata I	21,000
Ebata J K	21,000
Ebata J	21,000
Ebata K	21,000
Ebata L T	21,000
Ebata M	21,000
Ebata M	21,000
Ebata M	21,000
Ebata N K	21,000
Ebata P	21,000
Ebata R A	21,000
Ebata S P	21,000
Ebata T H	21,000
Ebata T R	21,000
Ebata T	21,000
Ebata T	21,000
Ebata T J	21,000
Ebata T	21,000
Ebata-Thomas J K	21,000
Ebisutani M	21,000
Ebisuzaki E	21,000
Ebisuzaki E S	21,000
Ebisuzaki E	21,000
Ebisuzaki F	21,000
Ebisuzaki G	21,000
Ebisuzaki H M	21,000
Ebisuzaki K	21,000
Ebisuzaki K	21,000
Ebisuzaki K	21,000
Ebisuzaki M	21,000
Ebisuzaki R F	21,000
Ebisuzaki T L	21,000
Ebisuzaki Y Y	21,000
Edamura D T	21,000
Edamura E K	21,000
Edamura F Y	21,000
Edamura H N	21,000
Edamura I K	21,000
Edamura J	21,000
Edamura M	21,000
Edamura R M	21,000
Edamura S	21,000
Eddington M J	21,000
Edgar S	21,000
Edwards S	21,000
Egami F	21,000
Egami F F	21,000
Eguchi H	21,000
Eguchi K	21,000
Eguchi L	21,000
Eguchi M	21,000
Eguchi S S	21,000
Eguchi W H	21,000
Eguchi Y J	21,000
Elliott C B	21,000
Elliott L M	21,000
Ellis N	21,000
Elvins N	21,000
Endo A A	21,000
Endo A E	21,000
Endo E K	21,000
Endo G N	21,000
Endo H	21,000
Endo J M	21,000
Endo K	21,000
Endo K	21,000
Endo K W	21,000
Endo K	21,000
Endo K K	21,000
Endo K	21,000
Endo L R	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Endo M	21,000	Ferguson C	21,000
Endo M	21,000	Ferguson P	21,000
Endo M	21,000	Ferry T M	21,000
Endo P T	21,000	Ferson M	21,000
Endo R R	21,000	Fijuwara T	21,000
Endo S M	21,000	Fillion G M	21,000
Endo S R	21,000	Findlay E E	21,000
Endo T	21,000	Finlayson A	21,000
Endo T	21,000	Fisher N	21,000
Endo T G	21,000	Fletcher M G	21,000
Endo T	21,000	Flink J T	21,000
Endrizzi N P	21,000	Flores Y	21,000
Eng R	21,000	Flynn E	21,000
England C	21,000	Foley K	21,000
Englar E M	21,000	Fong S S	21,000
Enjo D	21,000	Forster T	21,000
Enns S N	21,000	Forsyth A M	21,000
Enomoto D Y	21,000	Forsythe N N	21,000
Enomoto K	21,000	Fortner S	21,000
Enomoto M	21,000	Foster K	21,000
Enta A B	21,000	Fox M	21,000
Enta T G	21,000	Fox S	21,000
Enta T	21,000	Franes M	21,000
Enta T K	21,000	Fraser N P	21,000
Eoff E K	21,000	Fraser R	21,000
Erickson R E	21,000	Frattin M E T	21,000
Etherington E	21,000	Frazier J K	21,000
Eto A	21,000	Friesen D A	21,000
Eto B	21,000	Fry F Y	21,000
Eto C M C	21,000	Fuchihara M	21,000
Eto D M	21,000	Fuchihara R K	21,000
Eto E P	21,000	Fudemoto K K	21,000
Eto I E S	21,000	Fudemoto M L	21,000
Eto J S	21,000	Fudemoto V N	21,000
Eto J J	21,000	Fugeta C	21,000
Eto K	21,000	Fugeta H	21,000
Eto K	21,000	Fugeta M	21,000
Eto K	21,000	Fugeta R J	21,000
Eto M	21,000	Fujibayashi E	21,000
Eto M H	21,000	Fujibayashi I E	21,000
Eto N T	21,000	Fujibayashi M	21,000
Eto R Y	21,000	Fujibayashi T	21,000
Eto R A	21,000	Fujii E	21,000
Eto S	21,000	Fujii H	21,000
Eto S	21,000	Fujii J M	21,000
Ettinger V M	21,000	Fujii J J	21,000
Eyemoto G	21,000	Fujii M	21,000
Eyemoto S	21,000	Fujii R	21,000
Eyemoto S	21,000	Fujii S H	21,000
Ezaki E	21,000	Fujii S	21,000
Ezaki I S	21,000	Fujii T	21,000
Ezaki K T	21,000	Fujii T S	21,000
Ezaki K V	21,000	Fujikawa J I	21,000
Ezaki L	21,000	Fujikawa M	21,000
Ezaki T T	21,000	Fujikawa N	21,000
Falk Y	21,000	Fujikawa R R	21,000
Farber B J N	21,000	Fujikawa R	21,000
Farmer M A N	21,000	Fujikawa R J T	21,000
Farnworth F N	21,000	Fujikawa R	21,000
Faulkner S	21,000	Fujikawa S	21,000
Fauscette N	21,000	Fujikawa T	21,000
Favaro J M	21,000	Fujiki S G	21,000
Faveri I	21,000	Fujiki W R	21,000
Fee S A	21,000	Fujimagari H	21,000
Fehr G	21,000	Fujimagari M	21,000
Feiner L Y	21,000	Fujimagari T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Fujimoto B G M	21,000
Fujimoto D S	21,000
Fujimoto G H	21,000
Fujimoto H	21,000
Fujimoto H	21,000
Fujimoto J A	21,000
Fujimoto K K	21,000
Fujimoto K M	21,000
Fujimoto K D	21,000
Fujimoto M	21,000
Fujimoto M R	21,000
Fujimoto N H	21,000
Fujimoto N	21,000
Fujimoto N N	21,000
Fujimoto N	21,000
Fujimoto P	21,000
Fujimoto R Y	21,000
Fujimoto R E	21,000
Fujimoto S	21,000
Fujimoto S	21,000
Fujimoto S	21,000
Fujimoto S Y	21,000
Fujimoto S J	21,000
Fujimoto S	21,000
Fujimoto S G	21,000
Fujimoto S	21,000
Fujimoto S	21,000
Fujimoto S	21,000
Fujimoto T	21,000
Fujimoto T	21,000
Fujimoto W	21,000
Fujimoto W Y	21,000
Fujimoto Y J	21,000
Fujimoto Y	21,000
Fujimura M	21,000
Fujimura S	21,000
Fujimura Y G	21,000
Fujinaga K	21,000
Fujinami H	21,000
Fujinami I	21,000
Fujinami K	21,000
Fujinami S	21,000
Fujinami T	21,000
Fujino A	21,000
Fujino A J	21,000
Fujino C B	21,000
Fujino D S	21,000
Fujino D S	21,000
Fujino H	21,000
Fujino H	21,000
Fujino H	21,000
Fujino J	21,000
Fujino K C	21,000
Fujino K	21,000
Fujino K K	21,000
Fujino K	21,000
Fujino M C	21,000
Fujino M S	21,000
Fujino N	21,000
Fujino N S	21,000
Fujino P K	21,000
Fujino R	21,000
Fujino R R	21,000
Fujino R	21,000
Fujino S S	21,000
Fujino S	21,000
Fujino S T	21,000
Fujino T M	21,000
Fujino T	21,000
Fujino T E	21,000
Fujino T	21,000
Fujioka D U	21,000
Fujioka K J	21,000
Fujioka M	21,000
Fujioka P	21,000
Fujioka S	21,000
Fujioka S	21,000
Fujioka T T	21,000
Fujioka T	21,000
Fujioka T	21,000
Fujioka Y	21,000
Fujioka Y	21,000
Fujisawa A K	21,000
Fujisawa C T	21,000
Fujisawa J Y	21,000
Fujisawa M C	21,000
Fujishige R S	21,000
Fujishige Y	21,000
Fujita A	21,000
Fujita A	21,000
Fujita A	21,000
Fujita E A	21,000
Fujita G S	21,000
Fujita H	21,000
Fujita H	21,000
Fujita H	21,000
Fujita H	21,000
Fujita I	21,000
Fujita M	21,000
Fujita M Y	21,000
Fujita M M	21,000
Fujita M	21,000
Fujita M K	21,000
Fujita R H	21,000
Fujita R T	21,000
Fujita T	21,000
Fujita The Estate of Jun Harry	21,000
Fujiwara A N	21,000
Fujiwara D C	21,000
Fujiwara E	21,000
Fujiwara F	21,000
Fujiwara J A	21,000
Fujiwara J H	21,000
Fujiwara K	21,000
Fujiwara K	21,000
Fujiwara M	21,000
Fujiwara M J	21,000
Fujiwara M	21,000
Fujiwara M	21,000
Fujiwara M W	21,000
Fujiwara O O	21,000
Fujiwara P	21,000
Fujiwara P H	21,000
Fujiwara R	21,000
Fujiwara S R	21,000
Fujiwara T M	21,000
Fujiwara T	21,000
Fujiwara T T	21,000
Fujiwara T	21,000
Fujiyama K	21,000
Fukakusa H H	21,000
Fukakusa J A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Fujikakusa K	21,000	Fukusaka E A	21,000
Fukakusa M	21,000	Fukusaka G	21,000
Fukakusa T	21,000	Fukusaka K	21,000
Fukami T	21,000	Fukusaka K	21,000
Fukasawa J	21,000	Fukusaka R	21,000
Fukasawa M	21,000	Fukusaka R M	21,000
Fukawa M	21,000	Fukushima A	21,000
Fukawa S	21,000	Fukushima B A	21,000
Fukuda B V	21,000	Fukushima E K	21,000
Fukuda F T	21,000	Fukushima F	21,000
Fukuda G	21,000	Fukushima G N	21,000
Fukuda G T	21,000	Fukushima G	21,000
Fukuda K K	21,000	Fukushima H	21,000
Fukuda K	21,000	Fukushima H	21,000
Fukuda K	21,000	Fukushima H	21,000
Fukuda R	21,000	Fukushima J H	21,000
Fukuda T	21,000	Fukushima J	21,000
Fukuda W J	21,000	Fukushima J A	21,000
Fukuda Y	21,000	Fukushima K	21,000
Fukuhara A	21,000	Fukushima K	21,000
Fukuhara D	21,000	Fukushima K R	21,000
Fukuhara H	21,000	Fukushima L K	21,000
Fukuhara K G	21,000	Fukushima M	21,000
Fukuhara M	21,000	Fukushima M	21,000
Fukuhara S	21,000	Fukushima R B	21,000
Fukuhara S	21,000	Fukushima R T	21,000
Fukuhara S	21,000	Fukushima R S	21,000
Fukuhara T	21,000	Fukushima S	21,000
Fukuhara Y	21,000	Fukushima S	21,000
Fukui F K	21,000	Fukushima S	21,000
Fukui H	21,000	Fukushima S	21,000
Fukui K	21,000	Fukushima S S	21,000
Fukui M M	21,000	Fukushima T R	21,000
Fukui M S	21,000	Fukushima T A	21,000
Fukui R	21,000	Fukushima Y R	21,000
Fukui V Y	21,000	Fukuyama C C	21,000
Fukumoto E S	21,000	Fukuyama G S	21,000
Fukumoto F I	21,000	Fukuyama M	21,000
Fukumoto H	21,000	Fukuyama S	21,000
Fukumoto K	21,000	Fukuyama S	21,000
Fukumoto K M	21,000	Fukuyama V H	21,000
Fukumoto K	21,000	Fukuzawa A	21,000
Fukumoto K	21,000	Fukuzawa B H	21,000
Fukumoto K K	21,000	Fukuzawa I S K	21,000
Fukumoto K H	21,000	Fukuzawa R H	21,000
Fukumoto K T	21,000	Funamoto G	21,000
Fukumoto M	21,000	Funamoto H	21,000
Fukumoto M	21,000	Funamoto M M	21,000
Fukumoto M	21,000	Funamoto T	21,000
Fukumoto N	21,000	Funamoto Y	21,000
Fukumoto N	21,000	Fune E	21,000
Fukumoto Public Trustee for Yukiye	21,000	Fune S E	21,000
Fukumoto R R	21,000	Fung A	21,000
Fukumoto S	21,000	Furugori K	21,000
Fukumoto S J	21,000	Furugori S	21,000
Fukumoto Y W	21,000	Furugori The Estate of Sumeko	21,000
Fukumoto Y	21,000	Furukawa A	21,000
Fukumura H	21,000	Furukawa A	21,000
Fukumura S G	21,000	Furukawa A	21,000
Fukumura T	21,000	Furukawa B A	21,000
Fukunaga A S	21,000	Furukawa D T	21,000
Fukunaga R	21,000	Furukawa G K	21,000
Fukunaga R O	21,000	Furukawa H L	21,000
Fukunaga S	21,000	Furukawa I	21,000
Fukunaga T	21,000	Furukawa J	21,000
Fukunaga T	21,000	Furukawa K H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Furukawa K	21,000	Girard D M	21,000
Furukawa K	21,000	Girling D H	21,000
Furukawa K K	21,000	Glatzeder D	21,000
Furukawa L	21,000	Glazar E A	21,000
Furukawa M J	21,000	Glover N F	21,000
Furukawa M	21,000	Godo A	21,000
Furukawa N A	21,000	Godo M	21,000
Furukawa N A	21,000	Goetz J T	21,000
Furukawa R I	21,000	Going D	21,000
Furukawa R K	21,000	Goldstone J H	21,000
Furukawa R	21,000	Gonda E M	21,000
Furukawa S	21,000	Goodenough M	21,000
Furukawa S S	21,000	Goodwin T	21,000
Furukawa S Y	21,000	Gordey L	21,000
Furukawa S	21,000	Gordo T M	21,000
Furukawa S P	21,000	Goromaru A	21,000
Furukawa T	21,000	Goromaru H	21,000
Furukawa T	21,000	Goromaru M P	21,000
Furukawa T	21,000	Gorthy L A S	21,000
Furukawa Y	21,000	Goryo G	21,000
Furukawa Y	21,000	Goryo H	21,000
Furumoto G	21,000	Goryo L	21,000
Furumoto K	21,000	Goshi S	21,000
Furumoto K	21,000	Goshinmon D	21,000
Furutani A	21,000	Goshinmon D	21,000
Furutani D Y	21,000	Goshinmon M	21,000
Furutani E	21,000	Goshinmon S	21,000
Furutani I S	21,000	Goshinmon S R W	21,000
Furutani M	21,000	Goto B	21,000
Furutani Y	21,000	Goto I	21,000
Furuya A	21,000	Goto J	21,000
Furuya G M	21,000	Goto K	21,000
Furuya J	21,000	Goto K	21,000
Furuya K	21,000	Goto K	21,000
Furuya M M	21,000	Goto K	21,000
Furuya S	21,000	Goto M	21,000
Furuya T	21,000	Goto M	21,000
Furuya T	21,000	Goto M	21,000
Furuya T	21,000	Goto P T	21,000
Furuya Y	21,000	Goto S	21,000
Futa A F	21,000	Goto S	21,000
Futa M J	21,000	Goto S	21,000
Gale M	21,000	Goto T	21,000
Gamblin K	21,000	Goto T	21,000
Ganeko K	21,000	Goto T	21,000
Gardiner K M	21,000	Goto T	21,000
Gardiner L R	21,000	Goto T	21,000
Gardner E	21,000	Goto T J	21,000
Geddes Y L	21,000	Goto T	21,000
Gelleny C M	21,000	Goto Y J	21,000
Gemmell N	21,000	Gotwalt A F	21,000
Genn C N	21,000	Gourley M	21,000
George F H	21,000	Govatsos R R	21,000
Gerenser G H	21,000	Graber F A	21,000
Gerstenschlager N M	21,000	Grabowski K	21,000
Giagos L K	21,000	Gramm G Y	21,000
Gibbons E Y	21,000	Grant T	21,000
Gibson K	21,000	Grass P N	21,000
Gibson L	21,000	Gratton S H	21,000
Gibson S S	21,000	Gray M	21,000
Giddens Y V	21,000	Gray S	21,000
Giga F	21,000	Grealy S	21,000
Giga H	21,000	Greenaway D	21,000
Gilchrist A M T	21,000	Greene R	21,000
Gillies Y	21,000	Greensword A	21,000
Gillis N A	21,000	Greer Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Gregory N	21,000
Griffin N U	21,000
Griffith Y	21,000
Grignon M M	21,000
Grindlay E	21,000
Gross L	21,000
Grossmann N	21,000
Grover H J	21,000
Gruber K G	21,000
Guilbert S	21,000
Gummeson M	21,000
Gundry-White R S	21,000
Gurney R	21,000
Gustafson T	21,000
Guyatt M	21,000
Gyoba E Y	21,000
Gyoba J	21,000
Gyoba S C	21,000
Gyoba T	21,000
Gyotoku C M	21,000
Hada Y	21,000
Haga H	21,000
Hagane S	21,000
Hagane T	21,000
Hagen D H	21,000
Hagerman K	21,000
Hagino R Y	21,000
Hakkaku J	21,000
Hakkaku K	21,000
Hakoda A	21,000
Hakoda S P	21,000
Hakoda Y R	21,000
Hale I C	21,000
Hales M P	21,000
Hall A J	21,000
Hall E S	21,000
Hall M	21,000
Halperin E A	21,000
Halseth A	21,000
Hama F	21,000
Hama H H	21,000
Hama H	21,000
Hama H J	21,000
Hama H	21,000
Hama H	21,000
Hama J	21,000
Hama K	21,000
Hama K	21,000
Hama K	21,000
Hama M	21,000
Hama R	21,000
Hama S	21,000
Hama S	21,000
Hama T A	21,000
Hama T	21,000
Hama T S	21,000
Hama Y	21,000
Hama Y A	21,000
Hamabata C	21,000
Hamabata K D	21,000
Hamabata L	21,000
Hamada D K	21,000
Hamada G S	21,000
Hamada H	21,000
Hamada J T	21,000
Hamada J A	21,000
Hamada K	21,000
Hamada L M	21,000
Hamada M D	21,000
Hamada R Y	21,000
Hamada S	21,000
Hamade A	21,000
Hamade A	21,000
Hamade H	21,000
Hamade H	21,000
Hamade H H	21,000
Hamade J M	21,000
Hamade J	21,000
Hamade K	21,000
Hamade L Y	21,000
Hamade M	21,000
Hamade M F	21,000
Hamade N	21,000
Hamade S	21,000
Hamade T	21,000
Hamade Y	21,000
Hamagami K	21,000
Hamagami R S	21,000
Hamagami R	21,000
Hamagami T	21,000
Hamagishi E	21,000
Hamagishi T	21,000
Hamaguchi A A	21,000
Hamaguchi A M	21,000
Hamaguchi A A	21,000
Hamaguchi D K	21,000
Hamaguchi D	21,000
Hamaguchi E S	21,000
Hamaguchi H G	21,000
Hamaguchi J S	21,000
Hamaguchi J	21,000
Hamaguchi J S	21,000
Hamaguchi M M	21,000
Hamaguchi M K	21,000
Hamaguchi R J	21,000
Hamaguchi R A	21,000
Hamaguchi R I	21,000
Hamaguchi S M	21,000
Hamaguchi S	21,000
Hamaguchi S	21,000
Hamaguchi T	21,000
Hamaguchi T M	21,000
Hamaguchi The Estate of Masae	21,000
Hamaguchi T H	21,000
Hamaguchi T	21,000
Hamaguchi Y	21,000
Hamaguchie S S	21,000
Hamaguti Y	21,000
Hamakawa A M	21,000
Hamakawa D	21,000
Hamakawa M	21,000
Hamakawa M F	21,000
Hamakawa T D	21,000
Hamakawa The Estate of Yosaburo	21,000
Hamakawa T	21,000
Hamamoto K	21,000
Hamamoto M	21,000
Hamamoto S	21,000
Hamamoto Y F	21,000
Hamamoto Y	21,000
Hamanaka E S	21,000
Hamanaka M J	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Hamanishi E K	21,000	Harada S B	21,000
Hamanishi E B	21,000	Harada S	21,000
Hamanishi F F	21,000	Harada S R	21,000
Hamanishi G K	21,000	Harada T	21,000
Hamanishi K	21,000	Harada T	21,000
Hamanishi K	21,000	Harada T T	21,000
Hamanishi K	21,000	Harada T	21,000
Hamanishi K F	21,000	Harada T	21,000
Hamanishi M	21,000	Harada Y	21,000
Hamanishi M	21,000	Harada Y	21,000
Hamanishi N M	21,000	Harafuji F F	21,000
Hamanishi P M	21,000	Harafuji T	21,000
Hamanishi T	21,000	Harafuji T E	21,000
Hamanishi T	21,000	Harafuji The Estate of Sadano Shirley	21,000
Hamanishi T M	21,000	Haraga A	21,000
Hamanishi T	21,000	Haraga B	21,000
Hamanishi Y	21,000	Haraga F	21,000
Hamano H	21,000	Haraga I K	21,000
Hamano H H	21,000	Haraga J K	21,000
Hamaoka E	21,000	Haraga L	21,000
Hamaoka J H	21,000	Haraga M	21,000
Hamaoka M R	21,000	Haraga R	21,000
Hamaoka T T	21,000	Haraga T	21,000
Hamaoka Y	21,000	Haraga V H	21,000
Hamaoki R T	21,000	Haraguchi B Y	21,000
Hamasaki H	21,000	Haraguchi C	21,000
Hamasaki K R	21,000	Haraguchi H	21,000
Hamasaki K	21,000	Haraguchi K	21,000
Hamasaki K	21,000	Harding M F	21,000
Hamasaki M A	21,000	Harling M G	21,000
Hamasaki T D	21,000	Harney D M	21,000
Hamashiri Y L	21,000	Harpain S	21,000
Hamatani A	21,000	Harris K	21,000
Hamatani K	21,000	Harris M K	21,000
Hamaura G F	21,000	Harris P	21,000
Hamaura K	21,000	Harris T M	21,000
Hamaura M	21,000	Harrison B E	21,000
Hamaura R H	21,000	Harrison B K	21,000
Hamawaki T K	21,000	Harrison L A	21,000
Hamazaki N	21,000	Harrold D H	21,000
Hamazaki S	21,000	Hart C M	21,000
Hamel F I	21,000	Hartley R	21,000
Hamilton H	21,000	Hartmann K	21,000
Hanada M	21,000	Haruta T	21,000
Hanada T	21,000	Haruta Y H	21,000
Hanai T	21,000	Hase T	21,000
Hanazawa F	21,000	Hasebe F Y	21,000
Hannas M C	21,000	Hasebe H	21,000
Hara F	21,000	Hasebe K	21,000
Hara F	21,000	Hasebe K K	21,000
Hara K	21,000	Hasebe S	21,000
Hara N	21,000	Hasebe T	21,000
Hara P K	21,000	Hasebe T	21,000
Hara S	21,000	Hasebe V S	21,000
Hara T H	21,000	Hasebe Y	21,000
Harada D F	21,000	Hasegawa H	21,000
Harada F	21,000	Hasegawa H S	21,000
Harada F	21,000	Hasegawa J H	21,000
Harada G K	21,000	Hasegawa J S	21,000
Harada J	21,000	Hasegawa M K	21,000
Harada J	21,000	Hasegawa M G	21,000
Harada J H	21,000	Hasegawa O	21,000
Harada K	21,000	Hasegawa P M	21,000
Harada K	21,000	Hasegawa T	21,000
Harada M Y	21,000	Hasegawa W N	21,000
Harada R S	21,000	Hasegawa Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Hasegawa Y M	21,000	Hatanaka M M	21,000
Hasegawa Y	21,000	Hatanaka M	21,000
Hashida S	21,000	Hatanaka M M	21,000
Hashida S	21,000	Hatanaka M	21,000
Hashida W W	21,000	Hatanaka M B	21,000
Hashiguchi G M	21,000	Hatanaka N N	21,000
Hashimoto B T	21,000	Hatanaka N	21,000
Hashimoto F M	21,000	Hatanaka N	21,000
Hashimoto F	21,000	Hatanaka R	21,000
Hashimoto F	21,000	Hatanaka S S	21,000
Hashimoto F	21,000	Hatanaka S	21,000
Hashimoto H T	21,000	Hatanaka S	21,000
Hashimoto H	21,000	Hatanaka T	21,000
Hashimoto H	21,000	Hatanaka T W	21,000
Hashimoto H	21,000	Hatanaka T T	21,000
Hashimoto I	21,000	Hatanaka T	21,000
Hashimoto J S	21,000	Hatanaka T	21,000
Hashimoto J	21,000	Hatanaka The Estate of Thomas	21,000
Hashimoto K K	21,000	Hatanaka T	21,000
Hashimoto K	21,000	Hatanaka Y M	21,000
Hashimoto K	21,000	Hatanaka Y R	21,000
Hashimoto K	21,000	Hatashita F	21,000
Hashimoto K	21,000	Hatashita J K	21,000
Hashimoto L Y	21,000	Hatashita J S	21,000
Hashimoto L	21,000	Hatashita O	21,000
Hashimoto L	21,000	Hatashita T	21,000
Hashimoto M	21,000	Hattori A Y	21,000
Hashimoto N	21,000	Hattori E	21,000
Hashimoto R	21,000	Hattori F	21,000
Hashimoto R Y	21,000	Hattori G	21,000
Hashimoto R	21,000	Hattori H B	21,000
Hashimoto S	21,000	Hattori J Y	21,000
Hashimoto S	21,000	Hattori L S	21,000
Hashimoto S	21,000	Hattori M	21,000
Hashimoto S	21,000	Hattori R K	21,000
Hashimoto S A	21,000	Hattori S S	21,000
Hashimoto T	21,000	Hattori T	21,000
Hashimoto T	21,000	Hattori Y	21,000
Hashimoto T	21,000	Hauth M	21,000
Hashimoto T	21,000	Hay K	21,000
Hashimoto T D	21,000	Haya J S	21,000
Hashimoto T T	21,000	Haya K	21,000
Hashimoto T T	21,000	Haya T	21,000
Hashimoto The Estate of Chisae	21,000	Hayakawa A	21,000
Hashimoto The Estate of Noboru	21,000	Hayakawa B M	21,000
Hashimoto T	21,000	Hayakawa D	21,000
Hashimoto T T	21,000	Hayakawa F J	21,000
Hashimoto T G	21,000	Hayakawa H	21,000
Hashimoto T	21,000	Hayakawa J	21,000
Hashimoto Y R	21,000	Hayakawa K	21,000
Hashimoto Y	21,000	Hayakawa K	21,000
Hashimoto Y	21,000	Hayakawa L	21,000
Hashimoto Y	21,000	Hayakawa M	21,000
Hashizume H S	21,000	Hayakawa S	21,000
Hashizume R M	21,000	Hayakawa T T	21,000
Hata M	21,000	Hayami J A	21,000
Hatanaka B	21,000	Hayashi A R	21,000
Hatanaka F R	21,000	Hayashi A T	21,000
Hatanaka H H	21,000	Hayashi A M	21,000
Hatanaka H H	21,000	Hayashi A A	21,000
Hatanaka J Y	21,000	Hayashi C	21,000
Hatanaka J M	21,000	Hayashi C D Y	21,000
Hatanaka J	21,000	Hayashi D A	21,000
Hatanaka K K	21,000	Hayashi D	21,000
Hatanaka K	21,000	Hayashi E	21,000
Hatanaka M M	21,000	Hayashi E A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Hayashi E W	21,000
Hayashi F	21,000
Hayashi F	21,000
Hayashi G Y	21,000
Hayashi G	21,000
Hayashi G	21,000
Hayashi H	21,000
Hayashi H J	21,000
Hayashi H	21,000
Hayashi H	21,000
Hayashi H H	21,000
Hayashi H	21,000
Hayashi H R	21,000
Hayashi H	21,000
Hayashi H	21,000
Hayashi J	21,000
Hayashi J J	21,000
Hayashi J H	21,000
Hayashi K J	21,000
Hayashi K K	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi K K G	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi K	21,000
Hayashi L A	21,000
Hayashi M	21,000
Hayashi M	21,000
Hayashi M T	21,000
Hayashi M	21,000
Hayashi M	21,000
Hayashi M R	21,000
Hayashi M	21,000
Hayashi M M	21,000
Hayashi N	21,000
Hayashi N	21,000
Hayashi N	21,000
Hayashi N N	21,000
Hayashi P	21,000
Hayashi R	21,000
Hayashi R M	21,000
Hayashi R	21,000
Hayashi R	21,000
Hayashi R T	21,000
Hayashi S	21,000
Hayashi S	21,000
Hayashi S M	21,000
Hayashi S	21,000
Hayashi S H	21,000
Hayashi S	21,000
Hayashi S S	21,000
Hayashi S	21,000
Hayashi S	21,000
Hayashi S	21,000
Hayashi S	21,000
Hayashi T	21,000
Hayashi T	21,000
Hayashi T	21,000
Hayashi T	21,000
Hayashi T T	21,000
Hayashi T	21,000

Particulars and payee	Amount
	$
Hayashi T T	21,000
Hayashi T V	21,000
Hayashi T	21,000
Hayashi T L	21,000
Hayashi T	21,000
Hayashi T	21,000
Hayashi T	21,000
Hayashi T	21,000
Hayashi V	21,000
Hayashi W T	21,000
Hayashi W	21,000
Hayashi Y	21,000
Hayashi Y	21,000
Hayashi Y	21,000
Hayashi Y	21,000
Hayashi Y	21,000
Hayashi Y	21,000
Hayashi Y M	21,000
Hayashi Y	21,000
Hayashida A	21,000
Hayashida C	21,000
Hayashida H	21,000
Hayashida K R	21,000
Hayashida K	21,000
Hayashida M	21,000
Hayashida M	21,000
Hayashida R	21,000
Hayashida T	21,000
Hayashida T L	21,000
Hayashida T T	21,000
Hayashinuma T	21,000
Hayden S	21,000
Hayes J Y	21,000
Hayman K	21,000
Haynes B	21,000
Healey J A	21,000
Hecht M C	21,000
Heenan S	21,000
Heffernan T	21,000
Hegland P S	21,000
Heike H	21,000
Heike I M	21,000
Heike J	21,000
Heike L C	21,000
Heike M S	21,000
Heike N	21,000
Heike R A	21,000
Heike T	21,000
Heike W L	21,000
Heinrichs Y	21,000
Helmer T J	21,000
Henderson M	21,000
Hendrickson C	21,000
Hendriks J M	21,000
Henmi R H	21,000
Henmi S S	21,000
Hennelly S	21,000
Hennessy G T	21,000
Hennesthal E T	21,000
Henry D C	21,000
Henry S	21,000
Hepburn S	21,000
Hermanson J M	21,000
Hewitt M S	21,000
Hewlett K	21,000
Hibbert H N	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Hibi K	21,000
Hibi K	21,000
Hibi M	21,000
Hicks R F	21,000
Hida E	21,000
Hidaka S S	21,000
Hiebert K	21,000
Higa A	21,000
Higa A	21,000
Higa C L	21,000
Higa G K	21,000
Higa G Y	21,000
Higa G L	21,000
Higa H F	21,000
Higa I	21,000
Higa J K	21,000
Higa J	21,000
Higa J M	21,000
Higa K	21,000
Higa L K	21,000
Higa M S	21,000
Higa N	21,000
Higa R I	21,000
Higa R	21,000
Higa R	21,000
Higa S	21,000
Higa S	21,000
Higa S N	21,000
Higa S	21,000
Higa Y	21,000
Higa Y	21,000
Higa Y	21,000
Higa Y	21,000
Higaki D	21,000
Higaki K	21,000
Higano C K	21,000
Higano J Y	21,000
Higano S	21,000
Higano S	21,000
Higano Y	21,000
Higashi A	21,000
Higashi C	21,000
Higashi D G	21,000
Higashi F	21,000
Higashi H	21,000
Higashi K K	21,000
Higashi M B	21,000
Higashi N	21,000
Higashi N	21,000
Higashi S	21,000
Higashi S S	21,000
Higashi T	21,000
Higashi W M	21,000
Higashi Y G	21,000
Higashi Y S	21,000
Higgins W L N	21,000
Higo D T	21,000
Higo F M	21,000
Higo H	21,000
Higo H	21,000
Higo K A S	21,000
Higo M S	21,000
Higo M	21,000
Higo M	21,000
Higo M	21,000
Higo R A	21,000
Higo R K	21,000
Higo S	21,000
Higo S	21,000
Higo S	21,000
Higo T R	21,000
Higo T T	21,000
Higo Y D	21,000
Higo Y	21,000
Higo Y F	21,000
Higo Y	21,000
Higuchi A	21,000
Higuchi A H	21,000
Higuchi B F	21,000
Higuchi C	21,000
Higuchi H T	21,000
Higuchi I R	21,000
Higuchi Y J	21,000
Hikichi M	21,000
Hikichi T	21,000
Hikida G M	21,000
Hikida H Y	21,000
Hikida H R	21,000
Hikida K	21,000
Hikida K	21,000
Hikida M	21,000
Hikida M	21,000
Hikida M J	21,000
Hikida M	21,000
Hikida N R	21,000
Hikida R	21,000
Hikida S	21,000
Hikida S M	21,000
Hikida S S	21,000
Hikida S	21,000
Hikida T	21,000
Hikada T	21,000
Hikida T	21,000
Hikida T	21,000
Hikida Y	21,000
Hikida Y	21,000
Hikida Y	21,000
Hikita D	21,000
Hikita D	21,000
Hikita E	21,000
Hill R R	21,000
Hinada H	21,000
Hinada M P	21,000
Hinada S	21,000
Hinada T	21,000
Hinada T	21,000
Hinatsu C	21,000
Hinatsu C T	21,000
Hinatsu F	21,000
Hinatsu F	21,000
Hinatsu H	21,000
Hinatsu J	21,000
Hinatsu K	21,000
Hinatsu K K	21,000
Hinatsu M	21,000
Hinatsu M L	21,000
Hinatsu N N	21,000
Hinatsu R	21,000
Hinatsu R Y	21,000
Hinatsu R H	21,000
Hinatsu S	21,000
Hinatsu T V	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Hinatsu Y E	21,000
Hinatsu Y B	21,000
Hiquebran H	21,000
Hirabayashi A	21,000
Hirabayashi H	21,000
Hirabayashi K	21,000
Hirabayashi L S	21,000
Hirae F F	21,000
Hirae H M	21,000
Hirae N	21,000
Hirae S	21,000
Hiraga K	21,000
Hiraga P	21,000
Hirahara M	21,000
Hirahara S	21,000
Hirahara Y	21,000
Hirai A	21,000
Hirai F	21,000
Hirai H	21,000
Hirai J S	21,000
Hirai M	21,000
Hirai S	21,000
Hiraishi K	21,000
Hiraishi M	21,000
Hiraishi T	21,000
Hiraki G Y	21,000
Hiraki S H	21,000
Hirakida A	21,000
Hirakida F	21,000
Hirakida K M	21,000
Hirakida S E	21,000
Hirakida T	21,000
Hiramatsu K R	21,000
Hiramatsu M	21,000
Hiramatsu T P	21,000
Hirano C M	21,000
Hirano J	21,000
Hirano M	21,000
Hirano M R	21,000
Hirano P	21,000
Hirano S	21,000
Hirano S	21,000
Hirano Y T	21,000
Hiraoka A	21,000
Hiraoka J Y	21,000
Hiraoka M	21,000
Hiraoka S	21,000
Hirasawa A P	21,000
Hirasawa F T	21,000
Hirasawa G H	21,000
Hirasawa G P	21,000
Hirasawa G S	21,000
Hirasawa J O	21,000
Hirasawa J Y	21,000
Hirasawa S	21,000
Hirashima M	21,000
Hirashima T	21,000
Hirashima T	21,000
Hirata E	21,000
Hirata H	21,000
Hirayama G A	21,000
Hirayama J J	21,000
Hirayama K	21,000
Hirayama L	21,000
Hirayama R	21,000
Hirayama R S	21,000
Hiraye T	21,000
Hirokado T	21,000
Hirokado Y	21,000
Hirokawa K	21,000
Hironaka A	21,000
Hironaka J W	21,000
Hironaka K	21,000
Hironaka S S	21,000
Hironaka S	21,000
Hironaka The Estate of Kinko	21,000
Hironaka T G	21,000
Hironaka T	21,000
Hironaka T P	21,000
Hironaka T	21,000
Hironaka T	21,000
Hironaka Y	21,000
Hironaka Y	21,000
Hirose A A	21,000
Hirose C C	21,000
Hirose E	21,000
Hirose F F	21,000
Hirose G	21,000
Hirose G T	21,000
Hirose H	21,000
Hirose K K	21,000
Hirose M Y	21,000
Hirose R	21,000
Hirose S	21,000
Hirose T	21,000
Hirose T	21,000
Hirose T T	21,000
Hirota F I	21,000
Hirota J Y	21,000
Hirota K	21,000
Hirota M M	21,000
Hirota N N	21,000
Hirota T T	21,000
Hirotsu E T	21,000
Hirotsu R M	21,000
Hirotsu S	21,000
Hirowatari B C	21,000
Hirowatari C S	21,000
Hirowatari H	21,000
Hirowatari L	21,000
Hirowatari M	21,000
Hirowatari M	21,000
Hirowatari T	21,000
Hirowatari T	21,000
Hirowatari Y	21,000
Hisaki E J	21,000
Hisaki J S	21,000
Hisanaga J	21,000
Hisanaga K	21,000
Hisanaga M	21,000
Hisaoka T	21,000
Hizaka K	21,000
Hizaka K A	21,000
Hlady G E	21,000
Ho S C	21,000
Hobbs A E	21,000
Hobbs G	21,000
Hobbs P M	21,000
Hodgson S	21,000
Hofer A	21,000
Hogg J	21,000
Hoita G T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Hoita J T	21,000
Hoita T T	21,000
Hokazono A	21,000
Hokazono E T	21,000
Hokazono M M	21,000
Home-Douglas K K	21,000
Homma E	21,000
Homma J L M	21,000
Homma K	21,000
Homma M M J	21,000
Homma R S	21,000
Homma T	21,000
Honda D Y	21,000
Honda J Y	21,000
Honda K	21,000
Honda K	21,000
Honda M T	21,000
Honda M M	21,000
Honda M	21,000
Honda R M	21,000
Honda R T	21,000
Honda R Y	21,000
Honda T	21,000
Honkawa F	21,000
Honkawa H	21,000
Honkawa I	21,000
Honkawa K	21,000
Honkawa M Y	21,000
Honkawa N N	21,000
Honkawa R T	21,000
Honkawa T	21,000
Honkawa Y	21,000
Honma M M	21,000
Honmura M	21,000
Hood D E	21,000
Hoogerbrug K	21,000
Hoogewoonink J M	21,000
Hoover L	21,000
Hope M T	21,000
Hope S A	21,000
Hopkins J A Y	21,000
Hora M M	21,000
Hori A	21,000
Hori C M	21,000
Hori D G	21,000
Hori E	21,000
Hori E R	21,000
Hori F	21,000
Hori F	21,000
Hori G	21,000
Hori G N	21,000
Hori H	21,000
Hori H J	21,000
Hori I	21,000
Hori I S	21,000
Hori K	21,000
Hori K	21,000
Hori K K	21,000
Hori M	21,000
Hori M	21,000
Hori M	21,000
Hori M	21,000
Hori M	21,000
Hori M	21,000
Hori M	21,000
Hori N N	21,000
Hori P K	21,000
Hori P	21,000
Hori R W	21,000
Hori R Z	21,000
Hori R W	21,000
Hori R Y	21,000
Hori S A	21,000
Hori S K	21,000
Hori S	21,000
Hori S	21,000
Hori T	21,000
Hori T	21,000
Hori T T	21,000
Hori T T	21,000
Hori T	21,000
Hori T	21,000
Hori T	21,000
Hori W H	21,000
Horibe G	21,000
Horibe I L	21,000
Horibe J	21,000
Horibe K	21,000
Horibe K K	21,000
Horibe K	21,000
Horibe S S	21,000
Horiguchi D B	21,000
Horiguchi S S	21,000
Horiguchi T	21,000
Horii A	21,000
Horii B O	21,000
Horii F	21,000
Horii G F	21,000
Horii H	21,000
Horii K	21,000
Horii M	21,000
Horii S L	21,000
Horii Y G	21,000
Horikawa A	21,000
Horikawa M M	21,000
Horikawa R	21,000
Horinaka T	21,000
Horinaka T	21,000
Horio R Y	21,000
Horisaki K	21,000
Horisaki K	21,000
Horita R E	21,000
Horiuchi F B	21,000
Horiuchi H	21,000
Horiuchi L N	21,000
Horiuchi R A	21,000
Horiuchi The Estate of Tora	21,000
Horiuchi Y T	21,000
Horiuhi E T	21,000
Horney A K	21,000
Hosaki D	21,000
Hosaki G T	21,000
Hosaki G	21,000
Hosaki K K	21,000
Hosaki L	21,000
Hosaki L	21,000
Hosaki R T	21,000
Hosaki S G	21,000
Hosaki T B	21,000
Hoshiko T	21,000
Hoshino A	21,000
Hoshino A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Hoshino L Y	21,000
Hoshino M	21,000
Hoshino S	21,000
Hoshizaki A K	21,000
Hoshizaki B H	21,000
Hoshizaki E E	21,000
Hoshizaki H	21,000
Hoshizaki H	21,000
Hoshizaki J	21,000
Hoshizaki K	21,000
Hoshizaki L K	21,000
Hoshizaki M S	21,000
Hoshizaki N E	21,000
Hoshizaki W Y	21,000
Hosoda M K	21,000
Hosokawa A	21,000
Hosokawa A Y	21,000
Hosokawa D	21,000
Hosokawa G J	21,000
Hosokawa T C	21,000
Hotta A B	21,000
Hotta D Y	21,000
Hotta H	21,000
Hotta H	21,000
Hotta I R	21,000
Hotta J Y	21,000
Hotta K	21,000
Hotta R H	21,000
Hotta S	21,000
Hounslow J R	21,000
How E	21,000
Howard R A	21,000
Howatt I	21,000
Howell C R	21,000
Howell E M J	21,000
Howell-Jensen M M	21,000
Hoy C	21,000
Hoy M	21,000
Hoyano J K	21,000
Hoyano K K	21,000
Hoyano K H	21,000
Hoyano M	21,000
Hoyano M	21,000
Hoyano M	21,000
Hoyland R	21,000
Hozumi K	21,000
Hubel N	21,000
Hubert J J	21,000
Hughes H	21,000
Hugues K	21,000
Huminuk J M	21,000
Hunt M M	21,000
Hunter A A	21,000
Hunter M B	21,000
Hunter S	21,000
Hustler L M	21,000
Huumonen M S	21,000
Hya N	21,000
Hyodo E T	21,000
Hyodo S	21,000
Hyodo Y	21,000
Ibaraki A I	21,000
Ibaraki H	21,000
Ibaraki J	21,000
Ibaraki M	21,000
Ibaraki S	21,000
Ibaraki S	21,000
Ibuki A T	21,000
Ibuki B N	21,000
Ibuki I	21,000
Ibuki M M	21,000
Ibuki M	21,000
Ibuki N	21,000
Ibuki R	21,000
Ibuki S	21,000
Ibuki T	21,000
Ibuki T	21,000
Ibuki Y	21,000
Ichii A	21,000
Ichii D H	21,000
Ichii M	21,000
Ichiiwa M	21,000
Ichikawa H P	21,000
Ichikawa J H	21,000
Ichikawa J	21,000
Ichikawa K	21,000
Ichikawa K	21,000
Ichikawa L C	21,000
Ichikawa M N	21,000
Ichikawa R	21,000
Ichikawa S	21,000
Ichikawa T	21,000
Ichino K	21,000
Ichino K	21,000
Ichino S S	21,000
Ichino T T	21,000
Ichiyen C	21,000
Ichiyen C Y	21,000
Ichiyen H M	21,000
Ichiyen N M	21,000
Ichiyen S W	21,000
Ida J	21,000
Ida M	21,000
Ide A	21,000
Ide E R	21,000
Ide G R	21,000
Ide M L	21,000
Ide M	21,000
Ide R M	21,000
Idenouye F	21,000
Idenouye H	21,000
Idenouye K	21,000
Idenouye K	21,000
Idenouye M P	21,000
Idenouye M F	21,000
Idenouye M A	21,000
Idenouye M	21,000
Idenouye N	21,000
Idenouye S S	21,000
Idenouye T	21,000
Idenouye Y S	21,000
Idenouye Y H	21,000
Ido C	21,000
Ido G S	21,000
Ido T	21,000
Igarashi K	21,000
Igashira A	21,000
Igashira M M	21,000
Igashira T	21,000
Igashira Y	21,000
Iguchi K	21,000
Iida M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Iida T	21,000
Iijima A T	21,000
Iijima R	21,000
Iinuma J T	21,000
Iio T A	21,000
Ikari A	21,000
Ikari D	21,000
Ikari D	21,000
Ikari H	21,000
Ikari J J K	21,000
Ikari L K	21,000
Ikari M	21,000
Ikari M	21,000
Ikari M	21,000
Ikari R	21,000
Ikari R S	21,000
Ikari T J	21,000
Ikari T	21,000
Ikari T	21,000
Ikari T	21,000
Ikari Y	21,000
Ikebata A	21,000
Ikebata M G	21,000
Ikebata T	21,000
Ikebata Y	21,000
Ikebuchi H	21,000
Ikebuchi H H	21,000
Ikebuchi H	21,000
Ikebuchi J D K	21,000
Ikebuchi J	21,000
Ikebuchi S	21,000
Ikebuchi S	21,000
Ikebuchi S	21,000
Ikebuchi T T	21,000
Ikebuchi Y	21,000
Ikebuchi Y N	21,000
Ikeda A	21,000
Ikeda A H	21,000
Ikeda B	21,000
Ikeda D S	21,000
Ikeda E	21,000
Ikeda E	21 000
Ikeda E Y	21,000
Ikeda E R	21,000
Ikeda F	21,000
Ikeda G M	21,000
Ikeda H K	21,000
Ikeda H	21,000
Ikeda H K	21,000
Ikeda H	21,000
Ikeda H R	21,000
Ikeda H A	21,000
Ikeda J I	21,000
Ikeda J	21,000
Ikeda K	21,000
Ikeda K	21,000
Ikeda K	21,000
Ikeda K	21,000
Ikeda L	21,000
Ikeda L	21,000
Ikeda M M	21,000
Ikeda M	21,000
Ikeda M	21,000
Ikeda M L	21,000
Ikeda M	21,000
Ikeda M	21,000
Ikeda M	21,000
Ikeda M	21,000
Ikeda N	21,000
Ikeda R	21,000
Ikeda R	21,000
Ikeda R P	21,000
Ikeda S	21,000
Ikeda S	21,000
Ikeda S	21,000
Ikeda S K	21,000
Ikeda S T	21,000
Ikeda T	21,000
Ikeda T	21,000
Ikeda T C	21,000
Ikeda T	21,000
Ikeda T	21,000
Ikeda T T	21,000
Ikeda V S	21,000
Ikeda Y	21,000
Ikeda-Douglas V J	21,000
Ikedo H	21,000
Ikegami H	21,000
Ikegami I	21,000
Ikegami M T	21,000
Ikemoto G	21,000
Ikeno A H	21,000
Ikeno E K	21,000
Ikeno E S	21,000
Ikeno G S	21,000
Ikeno H	21,000
Ikeno J	21,000
Ikeno K K	21,000
Ikeno K	21,000
Ikeno K	21,000
Ikeno L C	21,000
Ikeno T	21,000
Ikenouye A	21,000
Ikenouye N	21,000
Ikenouye P	21,000
Ikenouye T	21,000
Ikesaka N	21,000
Ikesaka S	21,000
Ikoma M	21,000
Ikuta I	21,000
Ikuta K J	21,000
Ikuta K	21,000
Ikuta K	21,000
Iles B K	21,000
Imabeppu S	21,000
Imabeppu T	21,000
Imada G	21,000
Imada H	21,000
Imada N	21,000
Imada R	21,000
Imada S S	21,000
Imada S S	21,000
Imada T F	21,000
Imada Y	21,000
Imagawa T	21,000
Imahashi M	21,000
Imahashi Y	21,000
Imai A H	21,000
Imai E	21,000
Imai E	21,000
Imai F	21,000
Imai G K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Imai G S	21,000	Inouye C D	21,000
Imai H K	21,000	Inouye C K	21,000
Imai H R	21,000	Inouye D	21,000
Imai J	21,000	Inouye D K	21,000
Imai J A	21,000	Inouye G	21,000
Imai J J	21,000	Inouye H T	21,000
Imai M L	21,000	Inouye H	21,000
Imai R	21,000	Inouye H	21,000
Imai S	21,000	Inouye H	21,000
Imai T	21,000	Inouye H	21,000
Imai U B	21,000	Inouye I K	21,000
Imakire F	21,000	Inouye J E	21,000
Imamoto S	21,000	Inouye J	21,000
Imamoto T	21,000	Inouye J S	21,000
Imamura A	21,000	Inouye J	21,000
Imamura H	21,000	Inouye J	21,000
Imamura K	21,000	Inouye K K	21,000
Imamura T	21,000	Inouye K A	21,000
Imayoshi J K	21,000	Inouye K K	21,000
Imayoshi K	21,000	Inouye K	21,000
Imoo C	21,000	Inouye K J	21,000
Imoo D T	21,000	Inouye K	21,000
Imoo L	21,000	Inouye K D	21,000
Inaba A A	21,000	Inouye K D	21,000
Inaba D J	21,000	Inouye K	21,000
Inaba D M	21,000	Inouye K	21,000
Inaba F M	21,000	Inouye L Y	21,000
Inaba F L	21,000	Inouye M	21,000
Inaba F F	21,000	Inouye M M	21,000
Inaba J	21,000	Inouye M T	21,000
Inaba K M	21,000	Inouye M Y	21,000
Inaba M	21,000	Inouye M	21,000
Inaba M	21,000	Inouye M	21,000
Inaba R T	21,000	Inouye M B	21,000
Inamasu A	21,000	Inouye M M	21,000
Inamasu C A	21,000	Inouye M K	21,000
Inamasu H	21,000	Inouye P	21,000
Inamasu M	21,000	Inouye P Y	21,000
Inamoto A W	21,000	Inouye R S	21,000
Inamoto C M	21,000	Inouye R	21,000
Inamoto D	21,000	Inouye R	21,000
Inamoto F	21,000	Inouye R M	21,000
Inamoto J K	21,000	Inouye R H	21,000
Inamoto K N	21,000	Inouye S	21,000
Inamoto L	21,000	Inouye S	21,000
Inamoto R	21,000	Inouye S	21,000
Inamoto T	21,000	Inouye S T	21,000
Inamoto T	21,000	Inouye S T	21,000
Inata G	21,000	Inouye S	21,000
Inata Y J	21,000	Inouye S	21,000
Inatomi L	21,000	Inouye T	21,000
Ince A	21,000	Inouye T	21,000
Ing J	21,000	Inouye T	21,000
Ing Y M	21,000	Inouye T	21,000
Ingham S F	21,000	Inouye T	21,000
Ingram A A	21,000	Inouye T	21,000
Inkster M	21,000	Inouye T	21,000
Inkster M	21,000	Inouye Y	21,000
Inose A S	21,000	Inouye Y	21,000
Inose E P	21,000	Inouye Y	21,000
Inose K	21,000	Inouye Y	21,000
Inoue Y	21,000	Inouye Y	21,000
Inouye A	21,000	Ioi C P	21,000
Inouye A R	21,000	Ioi H	21,000
Inouye B K	21,000	Ioi K	21,000
Inouye C	21,000	Ioi S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Iori M	21,000	Ishii R K	21,000
Ireland H R	21,000	Ishii T	21,000
Irie A	21,000	Ishii The Estate of Chiyok	21,000
Irie E	21,000	Ishii T	21,000
Irie J	21,000	Ishii Y	21,000
Irie J I	21,000	Ishii Y	21,000
Irie J	21,000	Ishii Y	21,000
Irie K K	21,000	Ishikawa A	21,000
Irie T	21,000	Ishikawa D T	21,000
Iriye A A	21,000	Ishikawa H T	21,000
Iriye F Y	21,000	Ishikawa H	21,000
Iriye Y	21,000	Ishikawa H	21,000
Irizawa A	21,000	Ishikawa H	21,000
Irizawa A	21,000	Ishikawa H	21,000
Irizawa E Y	21,000	Ishikawa J J	21,000
Irizawa E	21,000	Ishikawa K E	21,000
Irizawa H T	21,000	Ishikawa K G	21,000
Irizawa K K	21,000	Ishikawa M C	21,000
Irizawa M	21,000	Ishikawa M	21,000
Irizawa S	21,000	Ishikawa M	21,000
Irizawa S	21,000	Ishikawa N	21,000
Irizawa T	21,000	Ishikawa S	21,000
Irvine L	21,000	Ishikawa S	21,000
Ise H S	21,000	Ishikawa S	21,000
Ise K	21,000	Ishikawa S	21,000
Isezaki K	21,000	Ishima S	21,000
Ishibashi A	21,000	Ishizaki M S	21,000
Ishibashi C	21,000	Isobe G H M	21,000
Ishibashi M M	21,000	Isobe I	21,000
Ishibashi S T	21,000	Isobe M M	21,000
Ishida C M	21,000	Isobe R A G	21,000
Ishida D	21,000	Isobe R T	21,000
Ishida D	21,000	Isobe Y	21,000
Ishida J	21,000	Isogai K	21,000
Ishida M	21,000	Isogai Y S	21,000
Ishida M	21,000	Isojima S	21,000
Ishida M	21,000	Isoki S T	21,000
Ishida S	21,000	Isomura E	21,000
Ishida T	21,000	Isomura E	21,000
Ishida Y	21,000	Isomura H F	21,000
Ishida Y	21,000	Isomura J	21,000
Ishida Y	21,000	Isomura K H	21,000
Ishiguro F H	21,000	Isomura S L	21,000
Ishihara D T	21,000	Isoshima F S	21,000
Ishihara I	21,000	Isoshima H	21,000
Ishihara J S	21,000	Isoshima K	21,000
Ishihara K	21,000	Isoshima M	21,000
Ishihara K	21,000	Isoshima M M	21,000
Ishihara M	21,000	Isoshima R M	21,000
Ishii A A	21,000	Isotani H	21,000
Ishii F	21,000	Isotani T	21,000
Ishii G	21,000	Isowa T	21,000
Ishii G M	21,000	Isowa T A	21,000
Ishii H	21,000	Isozaki G M	21,000
Ishii H	21,000	Isozaki L	21,000
Ishii H	21,000	Isozaki S	21,000
Ishii K B	21,000	Isozaki T E	21,000
Ishii K K	21,000	Itakura A M	21,000
Ishii K	21,000	Itami M	21,000
Ishii K	21,000	Itani S	21,000
Ishii K	21,000	Itani T T	21,000
Ishii K	21,000	Itani T	21,000
Ishii L	21,000	Itano C	21,000
Ishii M	21,000	Itaya D	21,000
Ishii M	21,000	Itaya K	21,000
Ishii N N	21,000	Itaya K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Itaya K	21,000	Ito T	21,000
Itaya M	21,000	Ito T T	21,000
Itaya S	21,000	Ito Y	21,000
Ito A	21,000	Ito Y J	21,000
Ito B	21,000	Ito Y	21,000
Ito C	21,000	Itonaga M J	21,000
Ito C	21,000	Iversen D Y	21,000
Ito C	21,000	Iwaasa H N	21,000
Ito C	21,000	Iwaasa J	21,000
Ito D M	21,000	Iwaasa M	21,000
Ito E	21,000	Iwaasa R	21,000
Ito F	21,000	Iwaasa S	21,000
Ito H D	21,000	Iwaasa T	21,000
Ito H M	21,000	Iwabuchi H	21,000
Ito H	21,000	Iwabuchi J K	21,000
Ito I	21,000	Iwabuchi K H	21,000
Ito J H	21,000	Iwabuchi K	21,000
Ito J S	21,000	Iwabuchi M	21,000
Ito K	21,000	Iwabuchi P M	21,000
Ito K	21,000	Iwabuchi R M	21,000
Ito K	21,000	Iwabuchi S S	21,000
Ito K	21,000	Iwagase E	21,000
Ito K	21,000	Iwahashi I T	21,000
Ito K	21,000	Iwai T K	21,000
Ito K	21,000	Iwai The Estate of Toshihito	21,000
Ito K	21,000	Iwama H J	21,000
Ito K	21,000	Iwama T	21,000
Ito K	21,000	Iwama Y	21,000
Ito K M	21,000	Iwamasa A	21,000
Ito K J	21,000	Iwamoto A	21,000
Ito L T	21,000	Iwamoto C	21,000
Ito L A	21,000	Iwamoto G	21,000
Ito M	21,000	Iwamoto H	21,000
Ito M	21,000	Iwamoto K K	21,000
Ito M M	21,000	Iwamoto K	21,000
Ito M K	21,000	Iwamoto M M	21,000
Ito M T	21,000	Iwamoto M	21,000
Ito M	21,000	Iwamoto M	21,000
Ito M	21,000	Iwamoto M	21,000
Ito M	21,000	Iwamoto S	21,000
Ito M G	21,000	Iwamoto S	21,000
Ito M M	21,000	Iwamoto S S	21,000
Ito M	21,000	Iwamoto T	21,000
Ito M	21,000	Iwamoto T	21,000
Ito M	21,000	Iwamoto T S	21,000
Ito M	21,000	Iwamoto T	21,000
Ito M	21,000	Iwamoto W	21,000
Ito N	21,000	Iwamoto W S	21,000
Ito P S	21,000	Iwamoto Y	21,000
Ito P	21,000	Iwamoto Y	21,000
Iot R	21,000	Iwanaka C	21,000
Ito R T	21,000	Iwanaka D K	21,000
Ito R R	21,000	Iwanaka E O	21,000
Ito S S	21,000	Iwanaka G	21,000
Ito S	21,000	Iwanaka J Y	21,000
Ito S T	21,000	Iwanaka J	21,000
Ito S J	21,000	Iwanaka K	21,000
Ito S	21,000	Iwanaka P M	21,000
Ito S	21,000	Iwanaka R J T	21,000
Ito T	21,000	Iwanami S	21,000
Ito T	21,000	Iwasa A Y	21,000
Ito T T	21,000	Iwasa E K	21,000
Ito T	21,000	Iwasa E	21,000
Ito T	21,000	Iwasa E T	21,000
Ito T	21,000	Iwasa G	21,000
Ito T	21,000	Iwasa J A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Iwasa K	21,000	Izumi A	21,000
Iwasa K	21,000	Izumi A	21,000
Iwasa K K	21,000	Izumi C	21,000
Iwasa N N	21,000	Izumi E S	21,000
Iwasa S E	21,000	Izumi H H	21,000
Iwasa T	21,000	Izumi H H	21,000
Iwasa T	21,000	Izumi K H	21,000
Iwasa T	21,000	Izumi K	21,000
Iwasa T	21,000	Izumi K	21,000
Iwasa Y M	21,000	Izumi K	21,000
Iwasaki A K	21,000	Izumi K	21,000
Iwasaki A F	21,000	Izumi M M	21,000
Iwasaki C H	21,000	Izumi M M	21,000
Iwasaki C E	21,000	Izumi M	21,000
Iwasaki F	21,000	Izumi M	21,000
Iwasaki H	21,000	Izumi M	21,000
Iwasaki H W	21,000	Izumi Y	21,000
Iwasaki K T	21,000	Izumi-Kruse C M	21,000
Iwasaki K L	21,000	Jackson A	21,000
Iwasaki L M	21,000	Jackson K L	21,000
Iwasaki L W	21,000	Jackson V Y	21,000
Iwasaki M	21,000	Jacquith R E	21,000
Iwasaki M	21,000	Jalmarson J A	21,000
Iwasaki M	21,000	James H M	21,000
Iwasaki M	21,000	Jang K	21,000
Iwasaki S	21,000	Jang N Y	21,000
Iwasaki S	21,000	Jarvis I M	21,000
Iwasaki Y	21,000	Jasiukiewicz F	21,000
Iwasaki Y	21,000	Jefferson L Y	21,000
Iwasaki Y M	21,000	Jego M M	21,000
Iwashita F	21,000	Jenkinson S	21,000
Iwata A M	21,000	Jenks K	21,000
Iwata B M	21,000	Jenner S J	21,000
Iwata D K	21,000	Jennings L J K	21,000
Iwata F	21,000	Jensen J R	21,000
Iwata G K	21,000	Jensen P H	21,000
Iwata G F	21,000	Jim M C	21,000
Iwata G T	21,000	Jinde K	21,000
Iwata H	21,000	Jinde S	21,000
Iwata H	21,000	Jinnouchi D M	21,000
Iwata H H	21,000	Jiyobu K	21,000
Iwata H G	21,000	Jiyobu S	21,000
Iwata I F	21,000	Jiyobu Y J	21,000
Iwata J	21,000	Joe G A	21,000
Iwata K	21,000	Joe Y	21,000
Iwata L K	21,000	John A	21,000
Iwata M M	21,000	Johnson A F	21,000
Iwata N	21,000	Johnson K S	21,000
Iwata R N	21,000	Johnson M	21,000
Iwata S	21,000	Johnson M	21,000
Iwata T	21,000	Johnson S	21,000
Iwata T M	21,000	Johnson Y A	21,000
Iwata T	21,000	Johnston D S	21,000
Iwata T S	21,000	Johnston M A R	21,000
Izawa E	21,000	Jolley P	21,000
Izawa J	21,000	Jomori E	21,000
Izawa M S	21,000	Jomori J	21,000
Izawa M E	21,000	Jomori N	21,000
Izawa M	21,000	Jomori R	21,000
Izawa R S	21,000	Jomori S A	21,000
Izawa R M	21,000	Jomori T	21,000
Izawa T T	21,000	Jordan M D	21,000
Izuka F	21,000	Jordan M	21,000
Izuka H	21,000	Jovic A E	21,000
Izukawa K J	21,000	Kabayama I S	21,000
Izukawa T	21,000	Kabayama J	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kada C N	21,000
Kada T Y	21,000
Kada Y G	21,000
Kado H	21,000
Kado K	21,000
Kado K	21,000
Kado S S	21,000
Kado Y	21,000
Kadoguchi R Y	21,000
Kadoguchi S	21,000
Kadohama H H	21,000
Kadohama K G	21,000
Kadohama K K	21,000
Kadohama K	21,000
Kadohama K J	21,000
Kadohama N	21,000
Kadohama P S	21,000
Kadohama T T	21,000
Kadohama T	21,000
Kadonaga A	21,000
Kadonaga B	21,000
Kadonaga C	21,000
Kadonaga F K	21,000
Kadonaga H I	21,000
Kadonaga H L	21,000
Kadonaga H	21,000
Kadonaga J T	21,000
Kadonaga J	21,000
Kadonaga J J	21,000
Kadonaga K D	21,000
Kadonaga K G	21,000
Kadonaga K K	21,000
Kadonaga K	21,000
Kadonaga K P	21,000
Kadonaga K	21,000
Kadonaga M M	21,000
Kadonaga M	21,000
Kadonaga N	21,000
Kadonaga N H	21,000
Kadonaga O	21,000
Kadonaga R	21,000
Kadonaga S J	21,000
Kadonaga S R	21,000
Kadonaga T	21,000
Kadonaga T	21,000
Kadonaga V I	21,000
Kadonaga R S	21,000
Kadota C H	21,000
Kadota G M	21,000
Kadota L Y	21,000
Kadowaki A	21,000
Kadowaki D H	21,000
Kadowaki J	21,000
Kadowaki R	21,000
Kadoyama T	21,000
Kaga B F	21,000
Kaga L F	21,000
Kaga R S	21,000
Kaga T	21,000
Kaga T T	21,000
Kaga Y Y	21,000
Kaga Y	21,000
Kagawa I K	21,000
Kagawa N D	21,000
Kagawa N H	21,000
Kagawa T F	21,000

Particulars and payee	Amount
	$
Kagayama B R	21,000
Kagayama S	21,000
Kagayama T T	21,000
Kagetsu K K	21,000
Kagetsu M N	21,000
Kagetsu M T	21,000
Kagetsu M M	21,000
Kagetsu P Y	21,000
Kagetsu S H	21,000
Kagetsu T J	21,000
Kagetsu T T	21,000
Kagetsu Y V	21,000
Kageyama C	21,000
Kai G S	21,000
Kai I S	21,000
Kai L Y	21,000
Kai M J	21,000
Kai M	21,000
Kai R Y	21,000
Kai S S	21,000
Kaita A E	21,000
Kaita E	21,000
Kaita F R	21,000
Kaita F M	21,000
Kaita F F	21,000
Kaita H	21,000
Kaita J G Y	21,000
Kaita R	21,000
Kaita R Y	21,000
Kaiura D S	21,000
Kaiura D T	21,000
Kaiura H	21,000
Kaiura I	21,000
Kaiura K	21,000
Kaiura M	21,000
Kaiura S	21,000
Kaiway M	21,000
Kajanus H C	21,000
Kaji D T	21,000
Kaji G A	21,000
Kaji H	21,000
Kaji K	21,000
Kaji M	21,000
Kaji N N	21,000
Kaji R R	21,000
Kaji T R	21,000
Kajioka A Y	21,000
Kajioka J	21,000
Kajioka The Estate of Teruko	21,000
Kajiura A	21,000
Kajiura D A	21,000
Kajiura D M	21,000
Kajiura E F	21,000
Kajiura H	21,000
Kajiura S K	21,000
Kajiura Y J	21,000
Kajiwara A G	21,000
Kajiwara E A	21,000
Kajiwara H	21,000
Kajiwara J C	21,000
Kajiwara K	21,000
Kajiwara M M	21,000
Kajiwara R	21,000
Kajiwara T T	21,000
Kakei N	21,000
Kakino C J	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Kakino T T	21,000	Kamitakahara D K	21,000
Kakiuchi I	21,000	Kamitakahara G	21,000
Kakiuchi J N	21,000	Kamitakahara H H	21,000
Kakiuchi S K	21,000	Kamitakahara J	21,000
Kakumasu J Y	21,000	Kamitakahara K K	21,000
Kakumasu J G	21,000	Kamitakahara K	21,000
Kakumasu K	21,000	Kamitakahara K	21,000
Kakuno E	21,000	Kamitakahara N	21,000
Kakuno G H	21,000	Kamitakahara N	21,000
Kakuno W	21,000	Kamitakahara N	21,000
Kakutani S I	21,000	Kamitakahara R R	21,000
Kamachi C J	21,000	Kamitakahara R G	21,000
Kamachi M S	21,000	Kamitakahara S	21,000
Kamachi M	21,000	Kamitakahara S T	21,000
Kamachi S	21,000	Kamitakahara W T	21,000
Kamachi S	21,000	Kamitakahara W A	21,000
Kamachi S	21,000	Kamitomo A	21,000
Kamachi T	21,000	Kamitomo F	21,000
Kamachi Y	21,000	Kamitomo J	21,000
Kamachi Y	21,000	Kamitomo M K	21,000
Kamachi Y L	21,000	Kamitomo N	21,000
Kamada J S	21,000	Kamitomo R S	21,000
Kamada M	21,000	Kamitomo S D	21,000
Kamada M	21,000	Kamitomo S	21,000
Kamada T	21,000	Kamiya A	21,000
Kambara A	21,000	Kamiya D M	21,000
Kambara K	21,000	Kamiya H F	21,000
Kambara T	21,000	Kamiya N	21,000
Kameda A N	21,000	Kamiya Y M	21,000
Kameda B C	21,000	Kamo A R	21,000
Kameda V M	21,000	Kamo E	21,000
Kameoka K K	21,000	Kamo H H	21,000
Kameoka M	21,000	Kamo M	21,000
Kameoka P H	21,000	Kamo M M	21,000
Kameoka R Y	21,000	Kamo M	21,000
Kameoka T T	21,000	Kamo M	21,000
Kamezawa K	21,000	Kamo R	21,000
Kamibayashi B E	21,000	Kamo S	21,000
Kamibayashi J J	21,000	Kamstra L S	21,000
Kamibayashi J	21,000	Kanade K	21,000
Kamide S P	21,000	Kanagusuku B	21,000
Kamigochi A	21,000	Kanai H	21,000
Kamikawaji R H	21,000	Kanai M	21,000
Kamikawaji The Estate of Eiji	21,000	Kanamitsu K	21,000
Kamikura J H	21,000	Kanashiro A	21,000
Kamimura M	21,000	Kanashiro B K	21,000
Kamimura W W	21,000	Kanashiro D S	21,000
Kaminishi F N	21,000	Kanashiro K	21,000
Kaminishi K K	21,000	Kanashiro K	21,000
Kamino A J	21,000	Kanashiro K	21,000
Kamino C J	21,000	Kanashiro K J	21,000
Kamino C	21,000	Kanashiro M S	21,000
Kamino E	21,000	Kanashiro M	21,000
Kamino H	21,000	Kanashiro M	21,000
Kamino K S	21,000	Kanashiro T	21,000
Kamino M	21,000	Kanashiro T	21,000
Kamino R S	21,000	Kanashiro Y J	21,000
Kamino T	21,000	Kanashiro Y R	21,000
Kamino T T	21,000	Kanashiro Y	21,000
Kamino T	21,000	Kanaya J	21,000
Kamisori H	21,000	Kanaya M P	21,000
Kamitakahara A	21,000	Kanayama A	21,000
Kamitakahara A T	21,000	Kanayama M	21,000
Kamitakahara A K	21,000	Kanayama S	21,000
Kamitakahara A	21,000	Kanbara B T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kanbara F	21,000
Kanda A N	21,000
Kanda G M	21,000
Kanda H M	21,000
Kanda K K	21,000
Kanda Y	21,000
Kane M A	21,000
Kaneda H	21,000
Kaneda S	21,000
Kanegawa S S	21,000
Kanegawa S R	21,000
Kanegawa S	21,000
Kanegawa S	21,000
Kaneko H	21,000
Kaneko K	21,000
Kaneko M	21,000
Kaneko M S	21,000
Kaneko R K	21,000
Kaneko The Estate of Agnes	21,000
Kanna A A	21,000
Kanna J	21,000
Kanna Y	21,000
Kanno E K	21,000
Kanno R T	21,000
Kano K	21,000
Kanomata K J	21,000
Kanomata U J	21,000
Kanzaki K	21,000
Karaki G	21,000
Karaki G	21,000
Karaki G G	21,000
Karaki M	21,000
Karaki S	21,000
Karaki S	21,000
Karaki S	21,000
Karaki V K	21,000
Karaki Y	21,000
Karatsu P Y	21,000
Karatsu R	21,000
Karatsu T Y	21,000
Kari E K	21,000
Kari K	21,000
Karia I Y	21,000
Kariatsumari A R	21,000
Kariatsumari K	21,000
Kariatsumari R	21,000
Kariatsumari Y	21,000
Kariya A	21,000
Kariya C	21,000
Kariya E	21,000
Kariya F	21,000
Kariya H	21,000
Kariya J	21,000
Kariya K	21,000
Kariya K K	21,000
Kariya L K	21,000
Kariya M	21,000
Kariya M F	21,000
Kariya S	21,000
Kariya T	21,000
Kariya T	21,000
Kariya T	21,000
Kariya T	21,000
Kariya T	21,000
Kariya V M	21,000
Karp D N	21,000
Karpoff L I	21,000
Kashino J S	21,000
Kashino M	21,000
Kasubuchi A K	21,000
Kasubuchi H W	21,000
Kasubuchi T S	21,000
Katai E S	21,000
Katai J S	21,000
Katai K T	21,000
Katai N J	21,000
Katai T	21,000
Katakami E	21,000
Katakami K K	21,000
Katakami N N	21,000
Katakami S	21,000
Kataoka F	21,000
Kataoka K	21,000
Kataoka N	21,000
Kataoka R	21,000
Kataoka T	21,000
Kataoka T	21,000
Katayama E	21,000
Katayama M	21,000
Katayama M J	21,000
Katayama R M	21,000
Katayama S	21,000
Katayama T	21,000
Kato A	21,000
Kato A F	21,000
Kato A	21,000
Kato A Y	21,000
Kato B T	21,000
Kato C S	21,000
Kato D K	21,000
Kato D A	21,000
Kato F	21,000
Kato F S	21,000
Kato G	21,000
Kato G	21,000
Kato G	21,000
Kato H	21,000
Kato I Y	21,000
Kato J	21,000
Kato J K	21,000
Kato K	21,000
Kato K	21,000
Kato K	21,000
Kato K J	21,000
Kato K M	21,000
Kato K F	21,000
Kato M E	21,000
Kato M	21,000
Kato M Y	21,000
Kato M	21,000
Kato M	21,000
Kato M	21,000
Kato N	21,000
Kato N S	21,000
Kato R	21,000
Kato S T	21,000
Kato S	21,000
Kato S M	21,000
Kato S H	21,000
Kato T W	21,000
Kato T	21,000
Kato T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kato T	21,000
Kato W T	21,000
Kato Y	21,000
Katsumi G	21,000
Katsumi N Y	21,000
Katsumi S	21,000
Katsumoto J	21,000
Katsumoto R	21,000
Katsuno A R	21,000
Katsuno M S	21,000
Katsura B	21,000
Katsura H	21,000
Katsura K J	21,000
Katsura T	21,000
Katsuragi M M	21,000
Katsuyama T	21,000
Katsuyama Y	21,000
Kattler G	21,000
Kavanaugh Y M C	21,000
Kawabata E	21,000
Kawabata E	21,000
Kawabata F	21,000
Kawabata K M	21,000
Kawabata M	21,000
Kawabata M	21,000
Kawabata P	21,000
Kawabata S	21,000
Kawabata S G	21,000
Kawabata Y	21,000
Kawabe E K	21,000
Kawabe K	21,000
Kawabe M	21,000
Kawabe T	21,000
Kawade G	21,000
Kawade I	21,000
Kawade S G	21,000
Kawagauchi J S	21,000
Kawaguchi C	21,000
Kawaguchi E	21,000
Kawaguchi F	21,000
Kawaguchi F	21,000
Kawaguchi G	21,000
Kawaguchi H	21,000
Kawaguchi H	21,000
Kawaguchi H	21,000
Kawaguchi I H	21,000
Kawaguchi J K	21,000
Kawaguchi J H	21,000
Kawaguchi J S	21,000
Kawaguchi J Y	21,000
Kawaguchi J	21,000
Kawaguchi K	21,000
Kawaguchi K	21,000
Kawaguchi M S	21,000
Kawaguchi M	21,000
Kawaguchi M	21,000
Kawaguchi M	21,000
Kawaguchi M	21,000
Kawaguchi M N	21,000
Kawaguchi N	21,000
Kawaguchi N	21,000
Kawaguchi R G	21,000
Kawaguchi S	21,000
Kawaguchi S	21,000
Kawaguchi T	21,000
Kawaguchi T	21,000
Kawaguchi T	21,000
Kawaguchi T J	21,000
Kawaguchi T	21,000
Kawaguchi V K	21,000
Kawaguchi Y	21,000
Kawaguchi Y	21,000
Kawahara C M	21,000
Kawahara C	21,000
Kawahara E T	21,000
Kawahara H	21,000
Kawahara I	21,000
Kawahara K	21,000
Kawahara K	21,000
Kawahara K N	21,000
Kawahara S S	21,000
Kawahara S B	21,000
Kawahara S	21,000
Kawahara T	21,000
Kawahara T	21,000
Kawahira M	21,000
Kawai A T	21,000
Kawai F S	21,000
Kawai H G	21,000
Kawai H	21,000
Kawai J	21,000
Kawai J T	21,000
Kawai M	21,000
Kawai S	21,000
Kawai S A	21,000
Kawai T T	21,000
Kawai T	21,000
Kawai T	21,000
Kawai T K	21,000
Kawai Y	21,000
Kawakami A E	21,000
Kawakami C	21,000
Kawakami D S	21,000
Kawakami E E	21,000
Kawakami H E L	21,000
Kawakami K T	21,000
Kawakami K B	21,000
Kawakami M	21,000
Kawakami M	21,000
Kawakami M	21,000
Kawakami S	21,000
Kawamoto A E	21,000
Kawamoto C	21,000
Kawamoto C C	21,000
Kawamoto E Y	21,000
Kawamoto F M	21,000
Kawamoto H	21,000
Kawamoto H H	21,000
Kawamoto H	21,000
Kawamoto H	21,000
Kawamoto K T	21,000
Kawamoto K T	21,000
Kawamoto L	21,000
Kawamoto M M	21,000
Kawamoto S	21,000
Kawamoto S	21,000
Kawamoto T	21,000
Kawamoto T	21,000
Kawamoto T	21,000
Kawamoto Y T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kawamura A	21,000
Kawamura B	21,000
Kawamura K	21,000
Kawamura L	21,000
Kawamura M	21,000
Kawamura M M	21,000
Kawamura S	21,000
Kawamura T	21,000
Kawanami K	21,000
Kawanami M	21,000
Kawano A K	21,000
Kawano D N	21,000
Kawano E S	21,000
Kawano G	21,000
Kawano G N	21,000
Kawano K K	21,000
Kawano K K	21,000
Kawano K	21,000
Kawano K B	21,000
Kawano K K	21,000
Kawano K	21,000
Kawano M	21,000
Kawano M	21,000
Kawano M E	21,000
Kawano R H	21,000
Kawano S	21,000
Kawano T R	21,000
Kawano Y	21,000
Kawasaki A K	21,000
Kawasaki A	21,000
Kawasaki B	21,000
Kawasaki D	21,000
Kawasaki F Y	21,000
Kawasaki G	21,000
Kawasaki G	21,000
Kawasaki I	21,000
Kawasaki J	21,000
Kawasaki K D	21,000
Kawasaki K	21,000
Kawasaki L S	21,000
Kawasaki M A	21,000
Kawasaki M	21,000
Kawasaki M	21,000
Kawasaki M	21,000
Kawasaki M	21,000
Kawasaki M	21,000
Kawasaki R	21,000
Kawasaki S	21,000
Kawasaki S	21,000
Kawasaki T	21,000
Kawasaki T	21,000
Kawase M B	21,000
Kawase M	21,000
Kawase T	21,000
Kawase T	21,000
Kawase T	21,000
Kawase Y	21,000
Kawashima K	21,000
Kawashiri J	21,000
Kawashiri The Estate of Alice	21,000
Kawashita S	21,000
Kawasoe H	21,000
Kawasoe K	21,000
Kawasoe M	21,000
Kawasoe M	21,000
Kawata I	21,000
Kawata K	21,000
Kawata K	21,000
Kawata K	21,000
Kawata M	21,000
Kawata Y	21,000
Kawazoye R	21,000
Kawazoye S A	21,000
Kayahara K	21,000
Kayahara M	21,000
Kayahara M M	21,000
Kayama C L	21,000
Kayama C	21,000
Kayama E M	21,000
Kayama H A	21,000
Kayama M M	21,000
Kayama N N	21,000
Kayama S R	21,000
Kayama S S	21,000
Kayama V Y	21,000
Kazama K K	21,000
Kazuta B	21,000
Kazuta G	21,000
Kazuta M	21,000
Kazuta N M	21,000
Kazuta N K	21,000
Kazuta S	21,000
Kazuta T	21,000
Kean H	21,000
Keasey K	21,000
Keates S J	21,000
Keim M M	21,000
Keller M N	21,000
Keller N M	21,000
Kellogg A E	21,000
Kenmochi K	21,000
Kenmochi R	21,000
Kenno G	21,000
Kenno J N	21,000
Kenno R M	21,000
Kenno Y J	21,000
Kerr J Y	21,000
Kerr M K	21,000
Keyser T	21,000
Kido J K	21,000
Kido K	21,000
Kido K	21,000
Kido T	21,000
Kido Y	21,000
Kightley S	21,000
Kihara H	21,000
Kihara K	21,000
Kihara R	21,000
Kihara S	21,000
Kihara S	21,000
Kika D M	21,000
Kika F	21,000
Kika F M	21,000
Kika S	21,000
Kika S L M	21,000
Kikegawa E	21,000
Kikegawa K	21,000
Kikegawa K	21,000
Kikegawa M	21,000
Kikuchi F	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kikuchi K	21,000
Kikuchi R	21,000
Kikuchi S	21,000
Kikuchi S	21,000
Kikuchi T	21,000
Kikuchi T	21,000
Kikuchi Y	21,000
Kikukawa J	21,000
Kikukawa K	21,000
Kikukawa M	21,000
Kikuta C K	21,000
Kikuta H H	21,000
Kikuta M	21,000
Kikuta T	21,000
Kikuta T	21,000
Killam D M	21,000
Kimoto A	21,000
Kimoto C	21,000
Kimoto E	21,000
Kimoto F	21,000
Kimoto G I	21,000
Kimoto G	21,000
Kimoto H	21,000
Kimoto K	21,000
Kimoto M T	21,000
Kimoto M	21,000
Kimoto M	21,000
Kimoto M	21,000
Kimoto M	21,000
Kimoto R M	21,000
Kimoto R T	21,000
Kimoto R M	21,000
Kimoto R T M	21,000
Kimoto R N	21,000
Kimoto T T	21,000
Kimoto T E	21,000
Kimoto T	21,000
Kimura A	21,000
Kimura A	21,000
Kimura A	21,000
Kimura B M	21,000
Kimura B	21,000
Kimura C	21,000
Kimura D I	21,000
Kimura D K	21,000
Kimura E T	21,000
Kimura E A	21,000
Kimura F	21,000
Kimura F	21,000
Kimura G H	21,000
Kimura G H	21,000
Kimura G M	21,000
Kimura G S	21,000
Kimura H H	21,000
Kimura H S	21,000
Kimura J K	21,000
Kimura K	21,000
Kimura K	21,000
Kimura K K	21,000
Kimura K N	21,000
Kimura K	21,000
Kimura K	21,000
Kimura K	21,000
Kimura K	21,000
Kimura L H	21,000
Kimura M M	21,000
Kimura M M	21,000
Kimura M	21,000
Kimura M D	21,000
Kimura M E	21,000
Kimura N	21,000
Kimura N	21,000
Kimura N	21,000
Kimura N	21,000
Kimura N	21,000
Kimura R N	21,000
Kimura R	21,000
Kimura R	21,000
Kimura R K	21,000
Kimura R	21,000
Kimura R	21,000
Kimura S M	21,000
Kimura S	21,000
Kimura S M	21,000
Kimura S	21,000
Kimura S A	21,000
Kimura S	21,000
Kimura S	21,000
Kimura T J	21,000
Kimura T	21,000
Kimura The Estate of Mitsuo	21,000
Kimura T T	21,000
Kimura T	21,000
Kimura T D	21,000
Kimura U	21,000
Kimura W C M	21,000
Kimura Y	21,000
King G	21,000
King M C	21,000
King M	21,000
Kingman M	21,000
Kingsley R K	21,000
Kinoshita A T	21,000
Kinoshita C	21,000
Kinoshita C M	21,000
Kinoshita D	21,000
Kinoshita D S	21,000
Kinoshita E S	21,000
Kinoshita G B	21,000
Kinoshita G	21,000
Kinoshita G	21,000
Kinoshita G H	21,000
Kinoshita G	21,000
Kinoshita H	21,000
Kinoshita J H	21,000
Kinoshita J J	21,000
Kinoshita K	21,000
Kinoshita K	21,000
Kinoshita K R	21,000
Kinoshita K M	21,000
Kinoshita M	21,000
Kinoshita M	21,000
Kinoshita M	21,000
Kinoshita R	21,000
Kinoshita R W	21,000
Kinoshita S	21,000
Kinoshita S	21,000
Kinoshita T	21,000
Kinoshita T M	21,000
Kinoshita T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Kinoshita T V	21,000	Kita H	21,000
Kinoshita T	21,000	Kita M	21,000
Kinoshita T A	21,000	Kita M	21,000
Kinoshita T	21,000	Kita S M	21,000
Kinoshita V K	21,000	Kita S	21,000
Kinoshita W	21,000	Kitagawa A O	21,000
Kinoshita Y F	21,000	Kitagawa A E	21,000
Kinoshita Y A	21,000	Kitagawa A E	21,000
Kioka R	21,000	Kitagawa B T	21,000
Kira D S	21,000	Kitagawa C C	21,000
Kira K	21,000	Kitagawa D H	21,000
Kirby J J	21,000	Kitagawa E M	21,000
Kireto E S	21,000	Kitagawa E	21,000
Kireto H	21,000	Kitagawa G M	21,000
Kireto J M	21,000	Kitagawa G	21,000
Kireto L T	21,000	Kitagawa G T	21,000
Kireto T	21,000	Kitagawa H	21,000
Kiriyama K	21,000	Kitagawa H	21,000
Kishi A	21,000	Kitagawa H	21,000
Kishi B E	21,000	Kitagawa H	21,000
Kishi D K	21,000	Kitagawa H	21,000
Kishi F H	21,000	Kitagawa I S	21,000
Kishi G K	21,000	Kitagawa I	21,000
Kishi H	21,000	Kitagawa J H	21,000
Kishi I	21,000	Kitagawa J S	21,000
Kishi K	21,000	Kitagawa J H	21,000
Kishi K R	21,000	Kitagawa J A E	21,000
Kishi R M	21,000	Kitagawa J	21,000
Kishi S	21,000	Kitagawa K	21,000
Kishi S	21,000	Kitagawa K M	21,000
Kishi T	21,000	Kitagawa K	21,000
Kishi Y	21,000	Kitagawa K	21,000
Kishibe A	21,000	Kitagawa K	21,000
Kishibe D	21,000	Kitagawa K	21,000
Kishibe K	21,000	Kitagawa K	21,000
Kishibe K	21,000	Kitagawa K	21,000
Kishida S	21,000	Kitagawa K	21,000
Kishimoto F	21,000	Kitagawa K	21,000
Kishimoto M	21,000	Kitagawa K	21,000
Kishimoto M	21,000	Kitagawa L	21,000
Kishimoto M	21,000	Kitagawa M	21,000
Kishimoto N	21,000	Kitagawa M M	21,000
Kishimoto R H	21,000	Kitagawa M	21,000
Kishimoto R I	21,000	Kitagawa M J	21,000
Kishimoto S	21,000	Kitagawa M D	21,000
Kishimoto S	21,000	Kitagawa M	21,000
Kishimoto S	21,000	Kitagawa M	21,000
Kishimoto S S	21,000	Kitagawa N K	21,000
Kishimoto U	21,000	Kitagawa N T	21,000
Kishimoto Y	21,000	Kitagawa N	21,000
Kishimoto Y T	21,000	Kitagawa N A	21,000
Kishino L T	21,000	Kitagawa R	21,000
Kishino M	21,000	Kitagawa R	21,000
Kishita K T	21,000	Kitagawa R	21,000
Kishita S	21,000	Kitagawa R J	21,000
Kishiuchi H	21,000	Kitagawa R Y	21,000
Kishiuchi H	21,000	Kitagawa S	21,000
Kishiuchi M K	21,000	Kitagawa S	21,000
Kishiuchi M	21,000	Kitagawa S	21,000
Kishiuchi Y	21,000	Kitagawa S	21,000
Kishiyama F	21,000	Kitagawa S	21,000
Kishiyama K	21,000	Kitagawa S	21,000
Kishiyama M	21,000	Kitagawa S	21,000
Kishiyama S	21,000	Kitagawa S	21,000
Kita E	21,000	Kitagawa S	21,000
Kita H	21,000	Kitagawa T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Kitagawa T	21,000	Kitamura T	21,000
Kitagawa T	21,000	Kitamura V K	21,000
Kitagawa T	21,000	Kitamura Y	21,000
Kitagawa T	21,000	Kitamura Y	21,000
Kitagawa T	21,000	Kitamura Y	21,000
Kitagawa T	21,000	Kitasaka A	21,000
Kitagawa T	21,000	Kitasaka K	21,000
Kitagawa V Y	21,000	Kitasaka M	21,000
Kitagawa Y	21,000	Kitatani M	21,000
Kitagawa Y	21,000	Kitaura B Y	21,000
Kitaguchi D G	21,000	Kitaura H J	21,000
Kitaguchi J	21,000	Kitaura J J	21,000
Kitaguchi L S	21,000	Kitazaki E B	21,000
Kitaguchi The Estate of Charles	21,000	Kitazaki F	21,000
Kitaguchi Y	21,000	Kitazaki S D	21,000
Kitajima D E	21,000	Kitazaki Y R	21,000
Kitajima M M	21,000	Kiyanagi M	21,000
Kitajima R K	21,000	Kiyonaga E	21,000
Kitamura A	21,000	Kiyonaga J	21,000
Kitamara A A	21,000	Kiyonaga J	21,000
Kitamura D M	21,000	Kiyonaga K	21,000
Kitamura D	21,000	Kiyonaga S	21,000
Kitamura E A	21,000	Kiyonaga W	21,000
Kitamura E H	21,000	Kiyono T R	21,000
Kitamura F O	21,000	Kiyono U	21,000
Kitamura F H	21,000	Kiyooka F M	21,000
Kitamura F T	21,000	Kiyooka G	21,000
Kitamura G	21,000	Kiyooka J	21,000
Kitamura G	21,000	Kiyooka K	21,000
Kitamura G	21,000	Kiyooka M K	21,000
Kitamura G A	21,000	Klassen D H	21,000
Kitamura G M	21,000	Knapp T J	21,000
Kitamura G M	21,000	Knight M T	21,000
Kitamura H	21,000	Knowles S A	21,000
Kitamura H G	21,000	Knude P	21,000
Kitamura I	21,000	Kobara M S	21,000
Kitamura J	21,000	Kobayakawa A	21,000
Kitamura J	21,000	Kobayakawa A	21,000
Kitamura J	21,000	Kobayakawa D K	21,000
Kitamura J	21,000	Kobayakawa F	21,000
Kitamura J F	21,000	Kobayakawa H	21,000
Kitamura K	21,000	Kobayakawa H	21,000
Kitamura K	21,000	Kobayakawa H	21,000
Kitamura K	21,000	Kobayakawa M	21,000
Kitamura L	21,000	Kobayakawa S	21,000
Kitamura M	21,000	Kobayakawa T	21,000
Kitamura M Y	21,000	Kobayakawa T	21,000
Kitamura M	21,000	Kobayakawa Y M	21,000
Kitamura M	21,000	Kobayashi A T	21,000
Kitamura M G	21,000	Kobayashi A T	21,000
Kitamura M	21,000	Kobayashi A Y	21,000
Kitamura N	21,000	Kobayashi A O	21,000
Kitamura P	21,000	Kobayashi A H	21,000
Kitamura R T	21,000	Kobayashi A T	21,000
Kitamura S J	21,000	Kobayashi A S	21,000
Kitamura S	21,000	Kobayashi A	21,000
Kitamura S	21,000	Kobayashi B K	21,000
Kitamura T	21,000	Kobayashi C R P	21,000
Kitamura T	21,000	Kobayashi C H	21,000
Kitamura T	21,000	Kobayashi D	21,000
Kitamura T	21,000	Kobayashi D	21,000
Kitamura T	21,000	Kobayashi D H	21,000
Kitamura T	21,000	Kobayashi E	21,000
Kitamura T	21,000	Kobayashi E M	21,000
Kitamura The Estate of Haruo	21,000	Kobayashi F E	21,000
Kitamura T P	21,000	Kobayashi F M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kobayashi F	21,000
Kobayashi G I	21,000
Kobayashi G	21,000
Kobayashi G	21,000
Kobayashi G R	21,000
Kobauashi G M	21,000
Kobayashi H J	21,000
Kobayashi H H	21,000
Kobayashi H H	21,000
Kobayashi H	21,000
Kobayashi H H	21,000
Kobayashi I	21,000
Kobayashi I	21,000
Kobayashi I B	21,000
Kobayashi J	21,000
Kobayashi J M	21,000
Kobayashi J P	21,000
Kobayashi J	21,000
Kobayashi J Y	21,000
Kobayashi J A	21,000
Kobayashi K	21,000
Kobayashi K	21,000
Kobayashi K	21,000
Kobayashi K	21,000
Kobayashi K	21,000
Kobayashi K E	21,000
Kobayashi L W	21,000
Kobayashi M	21,000
Kobayashi M M	21,000
Kobayashi M	21,000
Kobayashi M	21,000
Kobayashi M	21,000
Kobayashi M	21,000
Kobayashi M	21,000
Kobayashi O	21,000
Kobayashi R C	21,000
Kobayashi R	21,000
Kobayashi R	21,000
Kobayashi R J	21,000
Kobayashi R Y	21,000
Kobayashi S	21,000
Kobayashi S	21,000
Kobayashi S	21,000
Kobayashi S	21,000
Kobayashi S K	21,000
Kobayashi S	21,000
Kobayashi S	21,000
Kobayashi T	21,000
Kobayashi T	21,000
Kobayashi T T	21,000
Kobayashi T	21,000
Kobayashi T	21,000
Kobayashi T	21,000
Kobayashi T	21,000
Kobayashi V	21,000
Kobayashi Y B	21,000
Kobayashi Y	21,000
Kobayashi Y	21,000
Kobayashi Y	21,000
Kobayashi Y J	21,000
Kobayashi Y	21,000
Kobayashi Y	21,000
Kobayashi Y	21,000
Kobayashi Y	21,000
Kobrle K C A	21,000
Kobuke B W	21,000
Kobuke M	21,000
Kochi K	21,000
Kochi M	21,000
Koci B	21,000
Kodama B K	21,000
Kodama D	21,000
Kodama F	21,000
Kodama F J	21,000
Kodama H	21,000
Kodama M	21,000
Kodama M M	21,000
Kodama N	21,000
Kodama S	21,000
Kodama S S	21,000
Kodama T T	21,000
Kodama T	21,000
Kodama T	21,000
Kodama T	21,000
Kodama V	21,000
Kodani M I	21,000
Kodota T M	21,000
Koga B	21,000
Koga D M	21,000
Koga E A	21,000
Koga H K	21,000
Koga M	21,000
Koga M M	21,000
Koga M	21,000
Koga M	21,000
Koga M C	21,000
Koga M	21,000
Koga M	21,000
Koga N	21,000
Koga S	21,000
Koga S	21,000
Koga T D	21,000
Kogawa G	21,000
Kogawa G	21,000
Kogawa H	21,000
Kogawa J C	21,000
Kogawa J	21,000
Kogawa L	21,000
Kohara D	21,000
Kohara H	21,000
Kohashigawa E	21,000
Koide A R	21,000
Koide F	21,000
Koide G K	21,000
Koide L	21,000
Koide S	21,000
Koide S	21,000
Koike E	21,000
Koike L K	21,000
Koike M	21,000
Koike-Woods L T	21,000
Koizumi E	21,000
Koizumi K	21,000
Koizumi M M	21,000
Koizumi R	21,000
Koizumi R	21,000
Koizumi T	21,000
Kojima A	21,000
Kojima F	21,000
Kojima F	21,000
Kojima H	21,000
Kojima H H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Kojima H	21,000	Kondo K	21,000
Kojima H M	21,000	Kondo K N	21,000
Kojima J	21,000	Kondo K	21,000
Kojima K R	21,000	Kondo K R K	21,000
Koijima K	21,000	Kondo K	21,000
Kojima M	21,000	Kondo K	21,000
Kojima M	21,000	Kondo K	21,000
Kojima M	21,000	Kond L S	21,000
Kojima M	21,000	Kono M	21,000
Kojima R	21,000	Kondo M W	21,000
Kojima S	21,000	Kondo M	21,000
Kojima T	21,000	Kondo M	21,000
Kojima T S	21,000	Kondo M A	21,000
Kojima Y	21,000	Kondo M	21,000
Kokubo A E	21,000	Kondo M M	21,000
Kokubo M	21,000	Kondo M	21,000
Kokuryo C	21,000	Kondo M M	21,000
Kokuryo K	21,000	Kondo M	21,000
Komiyama L M	21,000	Kondo N S	21,000
Komori A	21,000	Kondo N E	21,000
Komori A	21,000	Kondo N H	21,000
Komori C	21,000	Kondo P S	21,000
Komori E	21,000	Kondo R S	21,000
Komori H	21,000	Kondo S S	21,000
Komori H H	21,000	Kondo S S	21,000
Komori H	21,000	Kondo S	21,000
Komori J	21,000	Kondo S	21,000
Komori K	21,000	Kondo S	21,000
Komori K	21,000	Kondo S	21,000
Komori M	21,000	Kondo S	21,000
Komori M G	21,000	Kondo S S	21,000
Komori M	21,000	Kondo T T	21,000
Komori S	21,000	Kondo T	21,000
Komori T	21,000	Kondo T	21,000
Komori T	21,000	Kondo T T	21,000
Komori T	21,000	Kondo T	21,000
Komori Y	21,000	Kondo V M A	21,000
Komori Y	21,000	Kondo Y	21,000
Kondo A T	21,000	Kondo Y J	21,000
Kondo A	21,000	Kondo Y	21,000
Kondo A T	21,000	Kondo Y	21,000
Kondo A	21,000	Konishi F	21,000
Kondo C	21,000	Konishi G T	21,000
Kondo C	21,000	Konishi H H	21,000
Kondo D	21,000	Konishi H	21,000
Kondo D M	21,000	Konishi H D	21,000
Kondo E C	21,000	Konishi J	21,000
Kondo E S	21,000	Konishi K	21,000
Kondo F	21,000	Konishi K	21,000
Kondo F	21,000	Konishi K	21,000
Kondo F I	21,000	Konishi K	21,000
Kondo G	21,000	Konishi L M	21,000
Kondo G	21,000	Konishi L M	21,000
Kondo G	21,000	Konishi M R	21,000
Kondo H	21,000	Konishi M	21,000
Kondo H	21,000	Konishi M	21,000
Kondo H	21,000	Konishi S	21,000
Kondo H	21,000	Konishi S	21,000
Kondo H B	21,000	Konishi S	21,000
Kondo H	21,000	Konishi T	21,000
Kondo H	21,000	Konishi Y D	21,000
Kondo I H	21,000	Konno A	21,000
Kondo J	21,000	Konno A S	21,000
Kondo J K	21,000	Konno A	21,000
Kondo J Y	21,000	Konno B T	21,000
Kondo J	21,000	Konno C	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Konno J	21,000
Konno K	21,000
Konno M M	21,000
Konno N	21,000
Konno T	21,000
Kono F	21,000
Kono F	21,000
Kono H Y	21,000
Kono H J	21,000
Kono I I	21,000
Kono K	21,000
Korb M J	21,000
Kordyback E	21,000
Kosaka D	21,000
Kosaka H	21,000
Kosaka H M	21,000
Kosaka I S	21,000
Kosaka K	21,000
Kosaka M	21,000
Kosaka M Y	21,000
Kosaka M	21,000
Kosaka S	21,000
Kosaka T T	21,000
Kosaka T	21,000
Kosaka Y	21,000
Kosegawa T	21,000
Koshi G	21,000
Kosty M	21,000
Kosugi A E J	21,000
Kosugi N	21,000
Kosugi The Estate of Georges Douglas	21,000
Kotani F H	21,000
Kotani G	21,000
Kotani K	21,000
Kotani K A	21,000
Kotani N	21,000
Kotani T	21,000
Kotani Y	21,000
Kovacs A M	21,000
Koyama D	21,000
Koyama E	21,000
Koyama E H	21,000
Koyama F	21,000
Koyama F	21,000
Koyama F	21,000
Koyama H	21,000
Koyama J N	21,000
Koyama K	21,000
Koyama K J	21,000
Koyama K	21,000
Koyama K S	21,000
Koyama K	21,000
Koyama K	21,000
Koyama M	21,000
Koyama M	21,000
Koyama M	21,000
Koyama M	21,000
Koyama N	21,000
Koyama P	21,000
Koyama R R	21,000
Koyama R Y	21,000
Koyama R S	21,000
Koyama S	21,000
Koyama S	21,000
Koyama T	21,000
Koyama T	21,000
Koyama Y	21,000
Koyanagi A	21,000
Koyanagi A F	21,000
Koyanagi A	21,000
Koyanagi A	21,000
Koyanagi B S	21,000
Koyanagi C M	21,000
Koyanagi C	21,000
Koyanagi D	21,000
Koyanagi F P	21,000
Koyanagi H	21,000
Koyanagi H	21,000
Koyanagi I	21,000
Koyanagi J J	21,000
Koyanagi K	21,000
Koyanagi K	21,000
Koyanagi K	21,000
Koyanagi K K	21,000
Koyanagi K	21,000
Koyanagi K	21,000
Koyanagi K K	21,000
Koyanagi K	21,000
Koyanagi K	21,000
Koyanagi K	21,000
Koyanagi K	21,000
Koyanagi L	21,000
Koyanagi L A	21,000
Koyanagi L E	21,000
Koyanagi L R	21,000
Koyanagi M	21,000
Koyanagi M	21,000
Koyanagi M	21,000
Koyanagi M	21,000
Koyanagi N	21,000
Koyanagi N	21,000
Koyanagi N R	21,000
Koyanagi R Y	21,000
Koyanagi R	21,000
Koyanagi R	21,000
Koyanagi S	21,000
Koyanagi S B	21,000
Koyanagi S	21,000
Koyanagi S	21,000
Koyanagi S J	21,000
Koyanagi S	21,000
Koyanagi S	21,000
Koyanagi S	21,000
Koyanagi S	21,000
Koyanagi S	21,000
Koyanagi S S	21,000
Koyanagi S	21,000
Koyanagi T	21,000
Koyanagi T	21,000
Koyanagi T	21,000
Koyanagi T L	21,000
Koyanagi W W	21,000
Koyanagi Y	21,000
Koyanagi Y	21,000
Koyanagi Y	21,000
Koyata H	21,000
Koyta I	21,000
Koyta I	21,000
Koyta J	21,000
Koyta K K	21,000
Koyata S	21,000
Koyata S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Koyata S S	21,000
Koyata T T	21,000
Kozai F	21,000
Kozai H	21,000
Kozai J	21,000
Kozai K	21,000
Kozai K	21,000
Kozai K	21,000
Kozai S	21,000
Kozai S	21,000
Kozai U M	21,000
Kozai H A	21,000
Kozevnikov A C L	21,000
Kozloski M	21,000
Kozuki D M	21,000
Kozuki E H	21,000
Kozuki M	21,000
Kozuki R	21,000
Krakofsky D K	21,000
Krasovec N	21,000
Kreuz J H	21,000
Krusel S M	21,000
Kuba R	21,000
Kubo H R	21,000
Kubo M	21,000
Kubo T	21,000
Kubokawa Y	21,000
Kubota G J	21,000
Kubota G R	21,000
Kubota H H	21,000
Kubota H E	21,000
Kubota J	21,000
Kubota J	21,000
Kubota K K	21,000
Kubota K G	21,000
Kubota K	21,000
Kubota M	21,000
Kubota M	21,000
Kubota N	21,000
Kubota T	21,000
Kubota T	21,000
Kudo A M	21,000
Kudo A	21,000
Kudo A	21,000
Kudo E T	21,000
Kudo G A	21,000
Kudo I	21,000
Kudo M E	21,000
Kudo M	21,000
Kudo M Y	21,000
Kudo M	21,000
Kudo M J	21,000
Kudo R	21,000
Kudo T	21,000
Kudo T M	21,000
Kuettel L Y	21,000
Kulak K E	21,000
Kulczyk P M	21,000
Kumabe M	21,000
Kumabe M	21,000
Kumagai C	21,000
Kumagai C E	21,000
Kumagai G	21,000
Kumagai H	21,000
Kumagai H	21,000
Kumagai H H	21,000
Kumagai H	21,000
Kumagai J D	21,000
Kumagai K M	21,000
Kumagai K	21,000
Kumagai K	21,000
Kumagai M H	21,000
Kumagai M	21,000
Kumagai M	21,000
Kumagai M	21,000
Kumagai M	21,000
Kumagai S S	21,000
Kumagai S	21,000
Kumagai S	21,000
Kumagai S	21,000
Kumagai T	21,000
Kumagai Y	21,000
Kumagawa A	21,000
Kumagawa F	21,000
Kumagawa K	21,000
Kumagawa M	21,000
Kumagawa M	21,000
Kumahara Y	21,000
Kumamoto C R	21,000
Kumamoto F	21,000
Kumamoto J	21,000
Kumamoto K	21,000
Kumamoto K	21,000
Kumamoto R	21,000
Kumamoto T	21,000
Kumamoto T D	21,000
Kumano L T	21,000
Kumano R H	21,000
Kumekawa K	21,000
Kumita A	21,000
Kumita G	21,000
Kumita K	21,000
Kumita Y	21,000
Kumita Y	21,000
Kumoi B	21,000
Kumoi F	21,000
Kumoi K	21,000
Kumoi K	21,000
Kumoi M	21,000
Kumoi R	21,000
Kumura S	21,000
Kunagai F	21,000
Kunihira L E	21,000
Kunihiro B	21,000
Kunihiro C	21,000
Kunihiro D C	21,000
Kunihiro G	21,000
Kunihiro G R	21,000
Kunihiro H N	21,000
Kunihiro J S	21,000
Kunihiro S V	21,000
Kunimoto E	21,000
Kunimoto H	21,000
Kunimoto K C	21,000
Kunimoto K K	21,000
Kunimoto L R	21,000
Kunimoto N	21,000
Kunimoto R S	21,000
Kunimoto T S	21,000
Kunimoto The Estate of Shinkatsu	21,000
Kunimoto Y Y	21,000
Kunitomo A E	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kunitomo J Y	21,000
Kunitomo K K	21,000
Kunitomo T R	21,000
Kuniyasu H S	21,000
Kurahara C N	21,000
Kurahara H	21,000
Kurahara R I	21,000
Kurahashi F Y	21,000
Kurahashi H	21,000
Kurahashi K	21,000
Kurahashi S S	21,000
Kuramoto E Y	21,000
Kuramoto F S	21,000
Kuramoto G	21,000
Kuramoto H H	21,000
Kuramoto I K	21,000
Kuramoto I	21,000
Kuramoto J S	21,000
Kuramoto J S	21,000
Kuramoto J S	21,000
Kuramoto M M	21,000
Kuramoto M J	21,000
Kuramoto M	21,000
Kuramoto R	21,000
Kuramoto S T	21,000
Kuramoto S	21,000
Kuramoto T	21,000
Kuramoto Y	21,000
Kuraoka S S	21,000
Kurashashi T	21,000
Kurashige Y	21,000
Kurashita M	21,000
Kurio C	21,000
Kurio H	21,000
Kurio H	21,000
Kurio K	21,000
Kurio M E	21,000
Kurio M	21,000
Kurio S	21,000
Kurio T	21,000
Kurio Y A	21,000
Kurisu G	21,000
Kurisu H H	21,000
Kurisu S J	21,000
Kurisu The Estate of Sam Isamu	21,000
Kurita G	21,000
Kurita G T	21,000
Kurita H S	21,000
Kurita H	21,000
Kurita P O	21,000
Kurita R S	21,000
Kurita R Y	21,000
Kuroda F Y	21,000
Kuroda H G	21,000
Kuroda K R	21,000
Kuroda L T	21,000
Kuroda M M	21,000
Kuroda M M	21,000
Kuroda M	21,000
Kuroda R Y	21,000
Kuroda T	21,000
Kuroda T	21,000
Kuroiwa M R F	21,000
Kurokawa G	21,000
Kurokawa H	21,000
Kurokawa K K	21,000

Particulars and payee	Amount
	$
Kurokawa T	21,000
Kuromi D N	21,000
Kuromi H T	21,000
Kuromi M M	21,000
Kuromi M N	21,000
Kuromi S	21,000
Kuromi Y L	21,000
Kuromi Y R	21,000
Kuroyama S	21,000
Kurushima K L	21,000
Kurushima M	21,000
Kurushima T	21,000
Kusaka V K	21,000
Kusano H K	21,000
Kusano H	21,000
Kusano H L	21,000
Kusano I S	21,000
Kusano J J	21,000
Kusano K	21,000
Kusano L	21,000
Kusano L J	21,000
Kusano R K	21,000
Kusano R K	21,000
Kusano S S	21,000
Kusano The Estate of Chieko	21,000
Kusano T	21,000
Kusano Y	21,000
Kusayanagi S S	21,000
Kusayanagi T	21,000
Kushida S S	21,000
Kushida T	21,000
Kushino T	21,000
Kusui T	21,000
Kusumi H G	21,000
Kusumoto G	21,000
Kusumoto T	21,000
Kusumoto T	21,000
Kusumoto Y	21,000
Kusunoki E Y	21,000
Kusunoki G S	21,000
Kutsukake J P	21,000
Kutsukake J H	21,000
Kutsukake K	21,000
Kutsukake T T	21,000
Kutsukake T R	21,000
Kutsukake Y G	21,000
Kuwabara B	21,000
Kuwabara D H	21,000
Kuwabara D M	21,000
Kuwabara E H	21,000
Kuwabara E	21,000
Kuwabara F	21,000
Kuwabara K	21,000
Kuwabara K K	21,000
Kuwabara M	21,000
Kuwabara R	21,000
Kuwabara S S	21,000
Kuwabara S	21,000
Kuwabara V	21,000
Kuwabara W T	21,000
Kuwabara Y	21,000
Kuwada T	21,000
Kuwahara B K	21,000
Kuwahara C C	21,000
Kuwahara K	21,000
Kuwahara L	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Kuwahara L M	21,000
Kuwahara N	21,000
Kuwahara N	21,000
Kuwahara R A	21,000
Kuwahara R H	21,000
Kuwahara S	21,000
Kuwahara T	21,000
Kuwahara T T	21,000
Kuwahara W P	21,000
Kwong M Y	21,000
Kyei-Aboagye C F	21,000
Labrecque N	21,000
Lachance M	21,000
Lacroix N P	21,000
Laforme D T	21,000
Lagrange E K	21,000
Lahey F M	21,000
Lake S	21,000
Lalonde T T	21,000
Lam B	21,000
Lambert S S	21,000
Lane D T	21,000
Lang B K	21,000
Lappin K	21,000
Larson B J	21,000
Larson M	21,000
Lau M	21,000
Lau M M	21,000
Laurie T R	21,000
Lauttamus J K	21,000
Lauzon S	21,000
Lawrason M	21,000
Lawrence S S	21,000
Lawrence T M	21,000
Lawrie A	21,000
Lawson P S	21,000
Leavens L Y	21,000
Lee B	21,000
Lee J M	21,000
Lee J J	21,000
Lee L K	21,000
Lee M	21,000
Lee M	21,000
Lee M	21,000
Lee N	21,000
Lee N	21,000
Lee R Y	21,000
Lee S	21,000
Lefever J	21,000
Lefler S	21,000
Leier J M	21,000
Leinweber J M	21,000
Lem D E	21,000
Lem P	21,000
Lemish M A	21,000
Lemmon G S	21,000
Lens T	21,000
Leone K S	21,000
Leong N	21,000
Lewis F	21,000
Lewis G H	21,000
Leyes R N	21,000
Lidkea R	21,000
Lim K	21,000
Lippold C V	21,000
Liska R	21,000
Little J	21,000
Lofstrand R Y	21,000
Long E	21,000
Louie S	21,000
Low H	21,000
Lowe M	21,000
Lowes P M	21,000
Luft K K	21,000
Lum D	21,000
Lum H	21,000
Luznar S	21,000
Lybarger I M	21,000
Lyons K M	21,000
Lyseng D	21,000
MacArthur H N	21,000
MacDonald L L N	21,000
MacDonald N	21,000
MacDonald S	21,000
MacDonald S N	21,000
MacGregor N S	21,000
Machida D	21,000
Machida D R	21,000
Machida H	21,000
Machida H E	21,000
Machida J I	21,000
Machida K E	21,000
Machida M R	21,000
Machida S	21,000
Machida T	21,000
Machida T	21,000
Machida Y A	21,000
MacIntyre R E	21,000
Mackling P T	21,000
MacLeod M J	21,000
MacPherson K	21,000
MacQuarrie Hobkirk McCurdy Culhane	21,000
MacQueen M R	21,000
Madden J K	21,000
Madokoro C	21,000
Madokoro D G	21,000
Madokoro I	21,000
Madokoro J M	21,000
Madokoro K	21,000
Madokoro M	21,000
Madokoro S M	21,000
Madokoro S P	21,000
Madokoro S S	21,000
Madokoro T H	21,000
Madokoro T	21,000
Madsen E	21,000
Madsen Y R	21,000
Maeba M	21,000
Maeba P	21,000
Maeba P Y	21,000
Maeba The Estate of Shinichi	21,000
Maeda B S	21,000
Maeda E	21,000
Maeda F	21,000
Maeda F	21,000
Maeda G	21,000
Maeda G	21,000
Maeda H H	21,000
Maeda H	21,000
Maeda H	21,000
Maeda H	21,000
Maeda I	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Maeda J K	21,000
Maeda K	21,000
Maeda M	21,000
Maeda M J	21,000
Maeda M	21,000
Maeda M	21,000
Maeda R M	21,000
Maeda R	21,000
Maeda S B	21,000
Maeda The Estate of Genzo	21,000
Maeda T	21,000
Maede S	21,000
Maede T	21,000
Maede Y	21,000
Maede Y	21,000
Maehara A	21,000
Maehara A	21,000
Maehara H	21,000
Maehara I	21,000
Maehara M	21,000
Maehara M	21,000
Maehara S M	21,000
Maehara T	21,000
Maekawa S	21,000
Maeno R H	21,000
Mah L T	21,000
Mahabir C	21,000
Maihara D H	21,000
Maihara P	21,000
Maikawa B A	21,000
Maikawa E S	21,000
Maikawa E	21,000
Maikawa F	21,000
Maikawa J	21,000
Maikawa K	21,000
Maikawa M	21,000
Maikawa T	21,000
Maikawa T	21,000
Maikawa Y S	21,000
Maikawa-Roman J A	21,000
Main B C	21,000
Makihara K K	21,000
Makimoto M S	21,000
Makino A	21,000
Makino A M	21,000
Makino A	21,000
Makino I M	21,000
Makino M	21,000
Makino N	21,000
Makino P	21,000
Makino T	21,000
Makino Y	21,000
Makishi C T E	21,000
Makishi S S	21,000
Malanchuk F	21,000
Malcolm M M	21,000
Manatad S M	21,000
Mann P J	21,000
Manning H T	21,000
Mannix K	21,000
Mar C T	21,000
Mar R M	21,000
Mardy M M	21,000
Marean M S	21,000
Margetson P M	21,000
Mark N	21,000

Particulars and payee	Amount
	$
Mark Y	21,000
Marko F Y	21,000
Marquis M K	21,000
Marr M J	21,000
Marsano L Y	21,000
Marshall A N	21,000
Marshall B	21,000
Marson C S	21,000
Martin D S	21,000
Martin E	21,000
Martin M	21,000
Marubashi F M	21,000
Marubashi K K	21,000
Marubashi R	21,000
Marubashi R M	21,000
Marubashi T	21,000
Marubashi The Estate of James Osamu	21,000
Marumoto K	21,000
Marumoto L Y	21,000
Marumoto M	21,000
Maruno D C	21,000
Maruno E	21,000
Maruno E	21,000
Maruno E S	21,000
Maruno I Y	21,000
Maruno K	21,000
Maruno K	21,000
Maruno L I	21,000
Maruno M M	21,000
Maruno S S	21,000
Maruno S H	21,000
Maruno T	21,000
Maruno Y	21,000
Maruoka D S	21,000
Maruoka S O	21,000
Maruya K	21,000
Maruya S	21,000
Maruya Y	21,000
Maruyama F M	21,000
Maruyama G	21,000
Maruyama G S	21,000
Maruyama J	21,000
Maruyama K P	21,000
Maruyama M M	21,000
Maruyama N N	21,000
Maruyama P	21,000
Maruyama R N	21,000
Maruyama S J	21,000
Maruyama T	21,000
Maruyama T T	21,000
Maruyama W K	21,000
Maruyama Y M	21,000
Maruyama Y	21,000
Masago T	21,000
Masago Y	21,000
Masaki M	21,000
Mase T	21,000
Mason E K	21,000
Mason M	21,000
Massey L L	21,000
Masuda A	21,000
Masuda A	21,000
Masuda C	21,000
Masuda D	21,000
Masuda D K	21,000
Masuda F	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Masuda G	21,000
Masuda G M	21,000
Masuda H	21,000
Masuda H D	21,000
Masuda I S	21,000
Masuda J	21,000
Masuda J T	21,000
Masuda J	21,000
Masuda L M	21,000
Masuda M G	21,000
Masuda M J	21,000
Masuda M	21,000
Masuda M	21,000
Masuda N	21,000
Masuda R H	21,000
Masuda R	21,000
Masuda R L	21,000
Masuda R K	21,000
Masuda R H	21,000
Masuda R K	21,000
Masuda S K	21,000
Masuda The Estate of Hamayo	21,000
Masuda T R	21,000
Masuda T C	21,000
Masuhara A	21,000
Masuhara T	21,000
Masuhara W	21,000
Masui E	21,000
Masui G W	21,000
Masukawa R J	21,000
Masumoto K I	21,000
Mather S	21,000
Matoba R	21,000
Matoba S	21,000
Matoba T	21,000
Matoba T N	21,000
Matsen H	21,000
Matsen M	21,000
Matsu A A	21,000
Matsu B A	21,000
Matsu M	21,000
Matsuba D M	21,000
Matsuba E	21,000
Matsuba E	21,000
Matsuba E P	21,000
Matsuba G	21,000
Matsuba J T	21,000
Matsuba J H	21,000
Matsuba K K	21,000
Matsuba M	21,000
Matsuba N M	21,000
Matsuba S	21,000
Matsuba T F	21,000
Matsuba T	21,000
Matsuba T	21,000
Matsuba W Y	21,000
Matsuba Y	21,000
Matsuba Y	21,000
Matsubara H	21,000
Matsubara N	21,000
Matsubara S	21,000
Matsubara The Estate of Yaku Yasu	21,000
Matsubara T	21,000
Matsubayashi A	21,000
Matsubayashi G	21,000
Matsubayashi H H	21,000
Matsubayashi M C	21,000
Matsubayashi T	21,000
Matsubuchi A	21,000
Matsubuchi E Y	21,000
Matsubuchi H	21,000
Matsubuchi M	21,000
Matsuda B T	21,000
Matsuda B A	21,000
Matsuda E S	21,000
Matsuda F	21,000
Matsuda F	21,000
Matsuda H	21,000
Matsuda J	21,000
Matsuda J R	21,000
Matsuda K	21,000
Matsuda M	21,000
Matsuda M	21,000
Matsuda M	21,000
Matsuda M M	21,000
Matsuda M M	21,000
Matsuda M	21,000
Matsuda R M	21,000
Matsuda S	21,000
Matsuda T	21,000
Matsuda T H	21,000
Matsuda Y	21,000
Matsugi D	21,000
Matsugi M	21,000
Matsugi S	21,000
Matsugu B J	21,000
Matsugu B	21,000
Matsugu G	21,000
Matsugu H	21,000
Matsugu J R	21,000
Matsugu K K	21,000
Matsugu N	21,000
Matsugu R E	21,000
Matsuhara T	21,000
Matsuhara T	21,000
Matsuhara T	21,000
Matsui D I	21,000
Matsui D	21,000
Matsui H	21,000
Matsui H H	21,000
Matsui H S	21,000
Matsui I R	21,000
Matsui J Y	21,000
Matsui K	21,000
Matsui K	21,000
Matsui K	21,000
Matsui K H	21,000
Matsui K	21,000
Matsui K	21,000
Matsui M E Y	21,000
Matsui M	21,000
Matsui M	21,000
Matsui M K	21,000
Matsui M	21,000
Matsui M	21,000
Matsui M M	21,000
Matsui N	21,000
Matsui N	21,000
Matsui R Y	21,000
Matsui S S	21,000
Matsui S	21,000
Matsui S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Matsui T T	21,000
Matsui T H	21,000
Matsukubo B H	21,000
Matsukubo K K	21,000
Matsukubo L T	21,000
Matsumiya K	21,000
Matsumiya M	21,000
Matsumiya M J	21,000
Matsumiya S	21,000
Matsumiya S	21,000
Matsumiya S M	21,000
Matsumiya T	21,000
Matsumiya Y	21,000
Matsumoto A A	21,000
Matsumoto C	21,000
Matsumoto C	21,000
Matsumoto D R	21,000
Matsumoto F	21,000
Matsumoto G	21,000
Matsumoto H	21,000
Matsumoto H	21,000
Matsumoto I M	21,000
Matsumoto J	21,000
Matsumoto J I	21,000
Matsumoto J T	21,000
Matsumoto J T	21,000
Matsumoto J S	21,000
Matsumoto K	21,000
Matsumoto K	21,000
Matsumoto K K	21,000
Matsumoto K	21,000
Matsumoto M	21,000
Matsumoto M	21,000
Matsumoto M R	21,000
Matsumoto M	21,000
Matsumoto M M	21,000
Matsumoto M	21,000
Matsumoto N N	21,000
Matsumoto N	21,000
Matsumoto R	21,000
Matsumoto R	21,000
Matsumoto R	21,000
Matsumoto R	21,000
Matsumoto T	21,000
Matsumoto T T	21,000
Matsumoto T	21,000
Matsumoto T	21,000
Matsumoto T	21,000
Matsumoto T M	21,000
Matsumoto T T	21,000
Matsumoto T	21,000
Matsumoto Y	21,000
Matsumoto Y R	21,000
Matsumoto Y	21,000
Matsumura D H	21,000
Matsumura E E	21,000
Matsumura J	21,000
Matsumura K K	21,000
Matsumura M	21,000
Matsumura R M	21,000
Matsumura T	21,000
Matsumura Y E	21,000
Matsunaga D K	21,000
Matsunaga E T	21,000
Matsunaga F	21,000
Matsunaga K	21,000
Matsunaga K	21,000
Matsunaga M R	21,000
Matsunaga O	21,000
Matsunaga S D	21,000
Matsunaga S	21,000
Matsunaga T	21,000
Matsunaga T	21,000
Matsunaga T S	21,000
Matsune D	21,000
Matsune D Y	21,000
Matsune H	21,000
Matsune K	21,000
Matsune R Y	21,000
Matsune T	21,000
Matsune V	21,000
Matsuno H	21,000
Matsuno H	21,000
Matsuno K	21,000
Matsuno M	21,000
Matsuno T	21,000
Matsuno Y	21,000
Matsuo A R	21,000
Matsuo C D	21,000
Matsuo D T	21,000
Matsuo E A	21,000
Matsuo F S	21,000
Matsuo H	21,000
Matsuo I D	21,000
Matsuo I C	21,000
Matsuo K K	21,000
Matsuo K K	21,000
Matsuo K	21,000
Matsuo K K	21,000
Matsuo L	21,000
Matsuo M	21,000
Matsuo N	21,000
Matsuo R R	21,000
Matsuo R H	21,000
Matsuo S	21,000
Matsuo S I	21,000
Matsuo S	21,000
Matsuo S	21,000
Matsuo S S	21,000
Matsuo Y	21,000
Matsuo Y	21,000
Matsuo Y M	21,000
Matsuoka D	21,000
Matsuoka J S	21,000
Matsuoka K	21,000
Matsuoka M	21,000
Matsusaki E S	21,000
Matsusaki J H	21,000
Matsushita C	21,000
Matsushita D S	21,000
Matsushita E M	21,000
Matsushita F	21,000
Matsushita H	21,000
Matsushita I	21,000
Matsushita J S	21,000
Matsushita J K	21,000
Matsushita J	21,000
Matsushita K	21,000
Matsushita L	21,000
Matsushita M K	21,000
Matsushita M C	21,000
Matsushita M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Matsushita N	21,000	McGregor A	21,000
Matsushita R	21,000	McInnes S	21,000
Matsushita R	21,000	McKague N	21,000
Matsushita S	21,000	McKay T	21,000
Matsushita S	21,000	McKee N	21,000
Matsushita S	21,000	McKeever J H	21,000
Matsushita S	21,000	McKenzie S D	21,000
Matsushita T	21,000	McKinley M E	21,000
Matsushita T P	21,000	McKinnon H J	21,000
Matsushita T	21,000	McKinnon M K B	21,000
Matsuura Y	21,000	McLaughlin K	21,000
Matsuyama M A	21,000	McLean P K	21,000
Matsuyama M M	21,000	McLoed K	21,000
Matsuyama S	21,000	McLoed P	21,000
Matsuzaki D K	21,000	McMann M	21,000
Matsuzaki H	21,000	McMillan Y	21,000
Matsuzaki K	21,000	McNairney S S	21,000
Mattern A	21,000	McNeill L H	21,000
Maurer B A	21,000	McTighe A E	21,000
Maurik L M	21,000	McVicar R L	21,000
Mauro J M	21,000	Mead P H	21,000
May C	21,000	Medenwaldt N N	21,000
Maye M	21,000	Medley A	21,000
Maye S M	21,000	Medoruma S	21,000
Mayeda K	21,000	Medoruma T	21,000
Mayeda L	21,000	Meehan K	21,000
Mayeda M	21,000	Melling P A	21,000
Mayeda R I	21,000	Mende A	21,000
Mayede A S	21,000	Mende B Y	21,000
Mayede A K	21,000	Mende C	21,000
Mayede C S	21,000	Mende K K	21,000
Mayede D T	21,000	Mende M R	21,000
Mayede F P	21,000	Menzies M J	21,000
Mayede F	21,000	Mercer Y	21,000
Mayede K	21,000	Merrick S S	21,000
Mayede K	21,000	Messeroll L T	21,000
Mayede M A	21,000	Metcalfe S S	21,000
Mayede N	21,000	Meuser C	21,000
Mayede Y P	21,000	Michaluk K K	21,000
Mayede Y	21,000	Michibata S	21,000
Mayegawa S	21,000	Middeldorp R	21,000
Mayer G M	21,000	Mihara U	21,000
Maynard A	21,000	Miike A S	21,000
Maynard S M	21,000	Miike D	21,000
Mazurkewich A	21,000	Miike F A	21,000
McAllister R C	21,000	Miike G H	21,000
McArthur S T	21,000	Miike J	21,000
McAusland M E	21,000	Miike S	21,000
McBride S S	21,000	Mikado A K	21,000
McCabe C M T	21,000	Mikado D H	21,000
McCaffery M L	21,000	Mikado J Y	21,000
McCallum F	21,000	Mikado M	21,000
McCallum N P	21,000	Mikado R S	21,000
McClean S M	21,000	Mikado S I	21,000
McCloskey C J	21,000	Mikado S	21,000
McConnell M M	21,000	Mike T	21,000
McCulloch M M	21,000	Miki A	21,000
McDermott J J	21,000	Miki C	21,000
McDonald G	21,000	Miki D K	21,000
McDonald W P	21,000	Miki D	21,000
McDonnell N J	21,000	Miki F Y	21,000
McElgunn L K	21,000	Miki F R	21,000
McFarland M	21,000	Miki G T	21,000
McFarlane G T	21,000	Miki H M	21,000
McFarlane P Y	21,000	Miki H	21,000
McGougan E V	21,000	Miki H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Miki I	21,000
Miki J M	21,000
Miki J	21,000
Miki K	21,000
Miki K	21,000
Miki K K	21,000
Miki K	21,000
Miki K R J	21,000
Miki K M A	21,000
Miki L	21,000
Miki M	21,000
Miki M	21,000
Miki M	21,000
Miki O	21,000
Miki P Y	21,000
Miki P H	21,000
Miki R	21,000
Miki R	21,000
Miki R H	21,000
Miki R T	21,000
Miki R A	21,000
Miki S	21,000
Miki S	21,000
Miki S	21,000
Miki T	21,000
Miki T H	21,000
Miki T	21,000
Miki Y D	21,000
Miki Y	21,000
Mikurube N	21,000
Milbrandt A	21,000
Miles V M	21,000
Miller F	21,000
Miller H N	21,000
Millington D T	21,000
Mimoto H	21,000
Mimura D T	21,000
Mimura L	21,000
Mimura R	21,000
Mimura T T	21,000
Minakata K	21,000
Minakata K	21,000
Minakata The Estate of Kiyogusu	21,000
Minaki H	21,000
Minaki S	21,000
Minaki T	21,000
Minamata A	21,000
Minamata D	21,000
Minamata J H	21,000
Minamata M K	21,000
Minamata T D	21,000
Minamata W T	21,000
Minamide B	21,000
Minamide E M	21,000
Minamide E J	21,000
Minamide H	21,000
Minamide K	21,000
Minamide K	21,000
Minamide K	21,000
Minamide M	21,000
Minamide S S	21,000
Minamide S	21,000
Minamide T	21,000
Minamide T	21,000
Minamide V T	21,000
Minamimaye J G	21,000
Minamimaye M J	21,000
Minamimaye M M	21,000
Minamimaye S J	21,000
Minato A	21,000
Minato E Y	21,000
Minato H	21,000
Minato L K	21,000
Minato M K	21,000
Minato R K	21,000
Minato T	21,000
Minato T S	21,000
Minato T	21,000
Minegishi M	21,000
Minegishi Y	21,000
Minemoto E	21,000
Minemoto J	21,000
Minemoto T	21,000
Ming N S	21,000
Mio D K	21,000
Mishima A A	21,000
Mishima M	21,000
Misumi H	21,000
Misumi K	21,000
Misumi R R	21,000
Misumi S O	21,000
Misumi S B	21,000
Misumi T	21,000
Mitani B	21,000
Mitani D	21,000
Mitani D W	21,000
Mitani F C	21,000
Mitani H	21,000
Mitani H	21,000
Mitani L H	21,000
Mitani M	21,000
Mitani R M	21,000
Mitchell J H	21,000
Mitchell S B	21,000
Mitobe C D	21,000
Mitobe C	21,000
Mitobe D T	21,000
Mitobe E T	21,000
Mitobe F N	21,000
Mitobe H	21,000
Mitobe I M	21,000
Mitobe I	21,000
Mitobe L	21,000
Mitobe R S	21,000
Mitobe S S	21,000
Mitobe T	21,000
Mitobe Y	21,000
Mitoma H	21,000
Mitoma S T	21,000
Mitsubata D K	21,000
Mitsubata H	21,000
Mitsubata T	21,000
Mitsugi A	21,000
Mitsui G H	21,000
Mitsui H H	21,000
Mitsui K K S	21,000
Mitsui K	21,000
Mitsui M	21,000
Mitsui N	21,000
Mitsui N S	21,000
Mitsui T	21,000
Mitsuishi R	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Mitsuki F	21,000
Mitsuki M M	21,000
Mitsuki S	21,000
Mitsunaga I	21,000
Mitsunaga T T	21,000
Mitsushio K B	21,000
Mitsushio M	21,000
Miura A	21,000
Miura H	21,000
Miura J H	21,000
Miura M	21,000
Miura M	21,000
Miura T	21,000
Miura T	21,000
Miwa A	21,000
Miwa D W	21,000
Miwa H H	21,000
Miwa K W	21,000
Miwa K	21,000
Miwa K H	21,000
Miwa R R	21,000
Miwa S R	21,000
Miya C C	21,000
Miya G	21,000
Miya L	21,000
Miya S	21,000
Miyada J	21,000
Miyagaki T	21,000
Miyagawa A Y	21,000
Miyagawa F H	21,000
Miyagawa G	21,000
Miyagawa H	21,000
Miyagawa J	21,000
Miyagawa M	21,000
Miyagawa T	21,000
Miyagi I	21,000
Miyagi S S	21,000
Miyagishima K	21,000
Miyagishima K	21,000
Miyagishima N J	21,000
Miyagishima T	21,000
Miyagishima T R	21,000
Miyahara A	21,000
Miyahara F K	21,000
Miyahara S	21,000
Miyahara S	21,000
Miyahara S	21,000
Miyahara T T	21,000
Miyai E F	21,000
Miyai K	21,000
Miyai M	21,000
Miyai N	21,000
Miyai S J	21,000
Miyai T T	21,000
Miyake B	21,000
Miyake C	21,000
Miyake G K	21,000
Miyake T	21,000
Miyama S	21,000
Miyamoto A Y	21,000
Miyamoto C M	21,000
Miyamoto H K	21,000
Miyamoto H H	21,000
Miyamoto H	21,000
Miyamoto J	21,000
Miyamoto P K	21,000
Miyamoto S S	21,000
Miyamoto T	21,000
Miyamoto T	21,000
Miyamoto T T	21,000
Miyanaga E A	21,000
Miyanaga E J	21,000
Miyanaga J	21,000
Miyanaga R	21,000
Miyanaga T Y	21,000
Miyanaga T	21,000
Miyanishi J J	21,000
Miyanishi K	21,000
Miyanishi K	21,000
Miyanishi S	21,000
Miyanishi T Y	21,000
Miyanishi T	21,000
Miyasaka F	21,000
Miyasaka J Y	21,000
Miyasaka M A	21,000
Miyasaka M M	21,000
Miyasaki A K	21,000
Miyasaki D	21,000
Miyasaki F S	21,000
Miyasaki F	21,000
Miyasaki H	21,000
Miyasaki I A	21,000
Miyasaki K	21,000
Miyasaki K S	21,000
Miyasaki M	21,000
Miyasaki M	21,000
Miyasaki R	21,000
Miyashiro G	21,000
Miyashiro S	21,000
Miyashiro T	21,000
Miyashita C	21,000
Miyashita H	21,000
Miyashita H H	21,000
Miyashita I	21,000
Miyashita J K	21,000
Miyashita K	21,000
Miyashita L S	21,000
Miyashita M	21,000
Miyashita M	21,000
Miyashita M F	21,000
Miyashita N	21,000
Miyashita R	21,000
Miyashita S	21,000
Miyashita S	21,000
Miyashita T S	21,000
Miyashita T	21,000
Miyashita T L	21,000
Miyata F S	21,000
Miyata H B	21,000
Miyata K	21,000
Miyata L T	21,000
Miyata M	21,000
Miyata N	21,000
Miyata T T	21,000
Miyata T T	21,000
Miyata T	21,000
Miyauchi A	21,000
Miyauchi D K	21,000
Miyauchi H	21,000
Miyauchi J S	21,000
Miyauchi J T	21,000
Miyauchi J S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Miyauchi S	21,000	Mochizuki G	21,000
Miyauchi W	21,000	Mochizuki G F	21,000
Miyazaki B M	21,000	Mochizuki H M	21,000
Miyazaki F S	21,000	Mochizuki J	21,000
Miyazaki H	21,000	Mochizuki J S	21,000
Miyazaki J K	21,000	Mochizuki K G	21,000
Miyazaki K	21,000	Mochizuki K	21,000
Miyazaki M	21,000	Mochizuki K	21,000
Miyazaki M	21,000	Mochizuki L T	21,000
Miyazaki M E	21,000	Mochizuki M	21,000
Miyazaki R	21,000	Mochizuki M G	21,000
Miyazaki S A	21,000	Mochizuki S	21,000
Miyazaki S	21,000	Mochizuki T	21,000
Miyazaki S	21,000	Mochizuki Y	21,000
Miyazaki S	21,000	Moe V H	21,000
Miyazaki S A	21,000	Mohammed L	21,000
Miyazawa J	21,000	Mohos S	21,000
Miyazawa T	21,000	Mohr E	21,000
Miyoshi K K	21,000	Moir R Y	21,000
Mizobuchi S	21,000	Momotani A	21,000
Mizuguchi D	21,000	Momotani A E	21,000
Mizuguchi E	21,000	Monfee-Smith J	21,000
Mizuguchi K	21,000	Monsen A S	21,000
Mizuguchi M	21,000	Montayre A N	21,000
Mizuguchi R	21,000	Moody T	21,000
Mizuguchi S	21,000	Moore E	21,000
Mizuguchi T	21,000	Moore M J	21,000
Mizuguchi T J	21,000	Moore Y	21,000
Mizuhara A	21,000	Moray D K	21,000
Mizuhara D K	21,000	Mori A R	21,000
Mizuhara M	21,000	Mori A	21,000
Mizuno D	21,000	Mori A	21,000
Mizuno G	21,000	Mori A	21,000
Mizuno G	21,000	Mori A Y	21,000
Mizuno G K	21,000	Mori A	21,000
Mizuno H	21,000	Mori B	21,000
Mizuno H J	21,000	Mori C K	21,000
Mizuno J	21,000	Mori C	21,000
Mizuno J	21,000	Mori D S	21,000
Mizuno K	21,000	Mori D M	21,000
Mizuno M	21,000	Mori E M	21,000
Mizuno N	21,000	Mori E	21,000
Mizuno N Y	21,000	Mori F	21,000
Mizuno P S	21,000	Mori F	21,000
Mizuno S S	21,000	Mori G	21,000
Mizuno S R	21,000	Mori H	21,000
Mizuno T	21,000	Mori H H	21,000
Mizuta A	21,000	Mori H	21,000
Mizutani F H	21,000	Mori H	21,000
Mizutani H	21,000	Mori H D	21,000
Mizutani M	21,000	Mori H	21,000
Mizutani T	21,000	Mori H	21,000
Mizuyabu K	21,000	Mori H H	21,000
Mizuyabu K	21,000	Mori H M	21,000
Mizuyabu S	21,000	Mori I	21,000
Mizuyabu S	21,000	Mori I	21,000
Mizuyabu T	21,000	Mori J	21,000
Mizuyabu T	21,000	Mori J	21,000
Mizuyabu T	21,000	Mori J Y	21,000
Mizuyabu T	21,000	Mori J	21,000
Mizuyabu Y	21,000	Mori K	21,000
Mochizuki A	21,000	Mori K A	21,000
Mochizuki C C	21,000	Mori K K	21,000
Mochizuki D A	21,000	Mori K N	21,000
Mochizuki D C	21,000	Mori K	21,000
Mochizuki E	21,000	Mori K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Mori K	21,000
Mori K	21,000
Mori K	21,000
Mori K	21,000
Mori K	21,000
Mori L T	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M M	21,000
Mori M J	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori M	21,000
Mori N	21,000
Mori N N	21,000
Mori N	21,000
Mori R	21,000
Mori R	21,000
Mori R T	21,000
Mori R Y	21,000
Mori R	21,000
Mori R J	21,000
Mori R T	21,000
Mori R S	21,000
Mori R	21,000
Mori S N	21,000
Mori S	21,000
Mori S M	21,000
Mori S	21,000
Mori S	21,000
Mori S	21,000
Mori S W	21,000
Mori S L	21,000
Mori S	21,000
Mori S	21,000
Mori S	21,000
Mori S	21,000
Mori T T	21,000
Mori T T	21,000
Mori T T	21,000
Mori The Estate of Suna	21,000
Mori T	21,000
Mori T T	21,000
Mori T K	21,000
Mori T	21,000
Mori U M	21,000
Mori Y	21,000
Mori Y	21,000
Mori Y	21,000
Mori Y	21,000
Mori Y R	21,000
Mori Y	21,000
Mori Y	21,000
Mori Z	21,000
Moria L R	21,000
Morihira H	21,000
Morihira H D	21,000
Morikawa M	21,000
Morikawa S	21,000
Morikawa T	21,000
Morimoto G	21,000
Morimoto H	21,000
Morimoto I	21,000
Morimoto J	21,000
Morimoto J	21,000
Morimoto J K	21,000
Morimoto K C	21,000
Morimoto K	21,000
Morimoto R H	21,000
Morimoto R	21,000
Morimoto S	21,000
Morimoto S	21,000
Morimoto T I	21,000
Morimoto T	21,000
Morimoto T	21,000
Morin C C	21,000
Morino H H	21,000
Morino H R	21,000
Morino K K	21,000
Morino N A	21,000
Morioka C E	21,000
Morioka H I	21,000
Morioka P K	21,000
Morioka T	21,000
Morisawa D T	21,000
Morisawa K M	21,000
Morisawa N	21,000
Morishita A	21,000
Morishita B	21,000
Morishita C	21,000
Morishita D A	21,000
Morishita G K	21,000
Morishita H I	21,000
Morishita H	21,000
Morishita H	21,000
Morishita H H	21,000
Morishita H D	21,000
Morishita J Y	21,000
Morishita K	21,000
Morishita K H	21,000
Morishita K	21,000
Morishita K	21,000
Morishita K	21,000
Morishita L S	21,000
Morishita L G S	21,000
Morishita M M	21,000
Morishita M	21,000
Morishita N E	21,000
Morishita S H	21,000
Morishita S	21,000
Morishita T	21,000
Morishita T H	21,000
Morishita T	21,000
Morishita T	21,000
Morishita T	21,000
Morishita T M	21,000
Morishita W K	21,000
Morishita Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Morishita Y	21,000
Morita E	21,000
Morita E D	21,000
Morita F	21,000
Morita F F	21,000
Morita G	21,000
Morita G E	21,000
Morita H S	21,000
Morita H L	21,000
Morita J S	21,000
Morita K	21,000
Morita M	21,000
Morita M J	21,000
Morita M T	21,000
Morita M	21,000
Morita N	21,000
Morita P	21,000
Morita P U	21,000
Morita S	21,000
Morita S H	21,000
Morita S	21,000
Morita S R	21,000
Morita T R	21,000
Morita T B	21,000
Morita T	21,000
Morita Y	21,000
Morita Y	21,000
Morito J T	21,000
Morito M	21,000
Morito S	21,000
Moritsugu F A	21,000
Moritsugu H H	21,000
Moritsugu J M	21,000
Moritsugu K G	21,000
Moritsugu N K	21,000
Moritsugu T	21,000
Moriyama A K	21,000
Moriyama C	21,000
Moriyama D N	21,000
Moriyama E	21,000
Moriyama H	21,000
Moriyama H	21,000
Moriyama H	21,000
Moriyama J	21,000
Moriyama K	21,000
Moriyama K K	21,000
Moriyama K K J	21,000
Moriyama M J	21,000
Moriyama M	21,000
Moriyama M	21,000
Moriyama M	21,000
Moriyama M M	21,000
Moriyama M M	21,000
Moriyama N	21,000
Moriyama R J	21,000
Moriyama S M M	21,000
Moriyama S	21,000
Moriyama S	21,000
Moriyama S R	21,000
Moriyama S	21,000
Moriyama T	21,000
Moriyama The Estate of John	21,000
Moriyama T	21,000
Moriyama T G	21,000
Moriyama T	21,000
Moriyama Y	21,000
Morizaki M M	21,000
Morizaki T M	21,000
Morris J S	21,000
Morris M A	21,000
Morris V	21,000
Morrison B T	21,000
Morrison P	21,000
Mortensen E Y	21,000
Morton A S	21,000
Moshurchak D K	21,000
Motokado L	21,000
Motokado M Y	21,000
Motokado N	21,000
Motokado R	21,000
Motokado S	21,000
Motokado S S	21,000
Motokado T J	21,000
Motokado Y	21,000
Motomochi H T	21,000
Motomochi K	21,000
Motomochi Y	21,000
Motomura F	21,000
Motomura I E	21,000
Motomura K	21,000
Motomura L Y	21,000
Motomura R H	21,000
Motomura S	21,000
Motomura T	21,000
Mototsune K	21,000
Mototsune K M	21,000
Mototsune M	21,000
Mototsune S M	21,000
Mototsune S L	21,000
Mototsune S S	21,000
Mototsune S E	21,000
Mototsune T J S	21,000
Mototsune T	21,000
Motozono A F	21,000
Mufford M	21,000
Mugford D	21,000
Mukai F	21,000
Mukai H	21,000
Mukai H	21,000
Mukai K	21,000
Mukai L	21,000
Mukai M Y	21,000
Mukai M	21,000
Mukai P H	21,000
Mukai R	21,000
Mukai R	21,000
Mukai S D	21,000
Mukai S	21,000
Mukai S	21,000
Mukai S	21,000
Mukai T	21,000
Mukai T	21,000
Mukai Y	21,000
Mukai Y	21,000
Mukaida M	21,000
Mukaida T	21,000
Mukuda J	21,000
Mukuda J J	21,000
Mukuda S	21,000
Mukuda T	21,000
Mukuyama E S	21,000
Mukuyama J T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Mukuyama K S	21,000
Mukuyama S	21,000
Mulcaster K	21,000
Munro J S	21,000
Mura K B	21,000
Mura M M	21,000
Mura S N	21,000
Mura S	21,000
Mura T H	21,000
Mura T	21,000
Mura T	21,000
Murabayashi A J	21,000
Murabayashi M	21,000
Murai K	21,000
Murai M M	21,000
Murai M M	21,000
Murai T M	21,000
Murai Y	21,000
Murakami A C	21,000
Murakami A	21,000
Murakami B J	21,000
Murakami B	21,000
Murakami B	21,000
Murakami B Y	21,000
Murakami C	21,000
Murakami C M	21,000
Murakami E K	21,000
Murakami F K	21,000
Murakami F	21,000
Murakami F	21,000
Murakami F F	21,000
Murakami G	21,000
Murakami G	21,000
Murakami H	21,000
Murakami H N	21,000
Murakami H T	21,000
Murakami H S	21,000
Murakami H	21,000
Murakami H	21,000
Murakami H	21,000
Murakami J S	21,000
Murakami J M	21,000
Murakami K R	21,000
Murakami K G	21,000
Murakami K	21,000
Murakami M S	21,000
Murakami M E	21,000
Murakami M	21,000
Murakami M	21,000
Murakami M	21,000
Murakami M	21,000
Murakami M	21,000
Murakami M	21,000
Murakami M R	21,000
Murakami M N	21,000
Murakami M J	21,000
Murakami N	21,000
Murakami N N	21,000
Murakami N	21,000
Murakami N P	21,000
Murakami O	21,000
Murakami P S	21,000
Murakami P	21,000
Murakami R	21,000
Murakami R K	21,000
Murakami R Y	21,000
Murakami S	21,000
Murakami S R	21,000
Murakami S S	21,000
Murakami S	21,000
Murakami S	21,000
Murakami S S	21,000
Murakami S	21,000
Murakami T	21,000
Murakami T R	21,000
Murakami T	21,000
Murakami T	21,000
Murakami The Estate of Atsushi	21,000
Murakami T H	21,000
Murakami T R	21,000
Murakami W	21,000
Murakami W W	21,000
Murakami Y	21,000
Murakami-Tanaka A A	21,000
Muraki D U	21,000
Muraki K M	21,000
Muraki M	21,000
Muraki T	21,000
Muramatsu C	21,000
Muranaka C K	21,000
Muranaka F T	21,000
Muranaka H	21,000
Muranaka K K	21,000
Muranaka K K	21,000
Muranaka Y	21,000
Murao A	21,000
Murao A	21,000
Murao A	21,000
Murao E	21,000
Murao H	21,000
Murao H H	21,000
Murao J	21,000
Murao J T	21,000
Murao J	21,000
Murao J K	21,000
Murao K	21,000
Murao N E	21,000
Murao P T	21,000
Murao P	21,000
Murao R	21,000
Murao S	21,000
Murao T	21,000
Murao The Estate of Tokuichiro	21,000
Murao T	21,000
Murao T T	21,000
Murao T	21,000
Murao Y	21,000
Muraoka K	21,000
Muraoka Y	21,000
Murase I	21,000
Murase M	21,000
Murase N	21,000
Murase R	21,000
Murase T	21,000
Murase Y	21,000
Murase Y	21,000
Murata C M	21,000
Murata D	21,000
Murata F S	21,000
Murata F S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Murata K I	21,000
Murata K	21,000
Murata M J	21,000
Murata N L	21,000
Murata R	21,000
Murata S L	21,000
Murata T	21,000
Murata Y	21,000
Murata Y R	21,000
Murata Y N	21,000
Murata Y	21,000
Murdock P A K	21,000
Murk T M	21,000
Muromoto M	21,000
Muromoto T	21,000
Murray A A	21,000
Murray P M	21,000
Murray S G	21,000
Musgrove J Y	21,000
Myall J	21,000
Myers E S	21,000
Nabata A	21,000
Nabata A	21,000
Nabata E	21,000
Nabata I F	21,000
Nabata L K	21,000
Nabata M	21,000
Nabata M	21,000
Nabata N	21,000
Nabata R	21,000
Nabata S	21,000
Nabata S	21,000
Nabeta E	21,000
Nabeta K A A	21,000
Nabeta Y	21,000
Nadrozny Y	21,000
Naga M	21,000
Nagahara K	21,000
Nagahara L Y	21,000
Nagahara M G	21,000
Nagai A I	21,000
Nagai A J	21,000
Nagai C	21,000
Nagai F	21,000
Nagai H I	21,000
Nagai H C	21,000
Nagai H M	21,000
Nagai J S	21,000
Nagai K	21,000
Nagai K	21,000
Nagai K	21,000
Nagai M K	21,000
Nagai M U	21,000
Nagai M R	21,000
Nagai N J	21,000
Nagai R	21,000
Nagai R	21,000
Nagai R Y	21,000
Nagai S	21,000
Nagai S	21,000
Nagai S	21,000
Nagai S S	21,000
Nagai T	21,000
Nagai T	21,000
Nagai V K	21,000
Nagai W T	21,000
Nagai Y	21,000
Nagai Y	21,000
Nagamatsu A	21,000
Nagamatsu C K	21,000
Nagamatsu C	21,000
Nagamatsu J S	21,000
Nagamatsu K	21,000
Nagamatsu N	21,000
Nagamatsu R	21,000
Nagamatsu R	21,000
Nagamatsu T	21,000
Nagami A A	21,000
Nagami A R	21,000
Nagami K W	21,000
Nagami R	21,000
Nagami S	21,000
Nagami S	21,000
Nagami T T	21,000
Nagami Y S	21,000
Nagamori A	21,000
Nagamori H	21,000
Nagamori M	21,000
Nagamori R	21,000
Nagamori S	21,000
Nagamori T	21,000
Nagamori T B	21,000
Nagano G S	21,000
Nagano G	21,000
Nagano L R	21,000
Nagano M M	21,000
Nagano R S	21,000
Nagano S	21,000
Nagano T	21,000
Nagano T	21,000
Nagano T T	21,000
Nagano T	21,000
Nagano Y	21,000
Naganobu E	21,000
Naganobu E R	21,000
Naganobu K M	21,000
Naganobu M Y	21,000
Nagao E	21,000
Nagao K B	21,000
Nagao K K	21,000
Nagao M M	21,000
Nagao T	21,000
Nagao Y J	21,000
Nagao Y	21,000
Nagao Y	21,000
Nagasaka C	21,000
Nagasaka G	21,000
Nagasaka H H	21,000
Nagasaka J	21,000
Nagasaka K	21,000
Nagasaka R	21,000
Nagasaka R K	21,000
Nagasaki A P A	21,000
Nagasaki J M R	21,000
Nagasawa M	21,000
Nagasawa S	21,000
Nagasuye H	21,000
Nagasuye J	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Nagasuye M H	21,000
Nagasuye P	21,000
Nagasuye P D	21,000
Nagasuye R	21,000
Nagasuye S	21,000
Nagata A M	21,000
Nagata A	21,000
Nagata A E	21,000
Nagata A B	21,000
Nagata D A	21,000
Nagata D	21,000
Nagata E	21,000
Nagata E F	21,000
Nagata E	21,000
Nagata H H	21,000
Nagata J N	21,000
Nagata J M	21,000
Nagata J K	21,000
Nagata K	21,000
Nagata K	21,000
Nagata K K	21,000
Nagata K K	21,000
Nagata K	21,000
Nagata K K	21,000
Nagata K M	21,000
Nagata K M	21,000
Nagata L	21,000
Nagata M M	21,000
Nagata M A N	21,000
Nagata M K	21,000
Nagata M	21,000
Nagata M	21,000
Nagata M	21,000
Nagata M L	21,000
Nagata M	21,000
Nagata M	21,000
Nagata M M	21,000
Nagata M	21,000
Nagata N	21,000
Nagata R	21,000
Nagata R H	21,000
Nagata R M	21,000
Nagata R	21,000
Nagata S	21,000
Nagata S	21,000
Nagata S	21,000
Nagata S S	21,000
Nagata S	21,000
Nagata S	21,000
Nagata T E	21,000
Nagata T	21,000
Nagata T H	21,000
Nagata T	21,000
Nagata T	21,000
Nagata T	21,000
Nagata T	21,000
Nagata T S	21,000
Nagata W H	21,000
Nagatakiya G M	21,000
Nagatakiya H	21,000
Nagatoishi H	21,000
Nago M	21,000
Naito E	21,000
Naito E S	21,000
Naito G J	21,000
Naito J	21,000
Naito J	21,000
Naito K	21,000
Naito M S	21,000
Naito T	21,000
Naka A	21,000
Naka A	21,000
Naka C	21,000
Naka E	21,000
Naka E M	21,000
Naka F A	21,000
Naka F T	21,000
Naka G K	21,000
Naka H H	21,000
Naka I	21,000
Naka J I	21,000
Naka J M	21,000
Naka K	21,000
Naka K	21,000
Naka M M	21,000
Naka M	21,000
Naka M	21,000
Naka R K	21,000
Naka R	21,000
Naka S	21,000
Naka S M	21,000
Naka S	21,000
Naka T Z	21,000
Naka T	21,000
Naka T	21,000
Naka W Y	21,000
Nakada G H	21,000
Nakada H	21,000
Nakade F	21,000
Nakade K A	21,000
Nakade L S	21,000
Nakade S G	21,000
Nakade Y M	21,000
Nakagama M	21,000
Nakagami T	21,000
Nakagawa A	21,000
Nakagawa A	21,000
Nakagawa A	21,000
Nakagawa A E	21,000
Nakagawa A	21,000
Nakagawa D N	21,000
Nakagawa F	21,000
Nakagawa F Y	21,000
Nakagawa F H	21,000
Nakagawa F	21,000
Nakagawa F Y	21,000
Nakagawa F F	21,000
Nakagawa H	21,000
Nakagawa H G	21,000
Nakagawa H	21,000
Nakagawa I	21,000
Nakawaga J	21,000
Nakawaga J	21,000
Nakawaga J	21,000
Nakawaga K	21,000
Nakawaga K	21,000
Nakawaga K	21,000
Nakawaga K K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Nakawaga K	21,000
Nakawaga K	21,000
Nakawaga M F	21,000
Nakawaga M R	21,000
Nakagawa M M	21,000
Nakagawa M	21,000
Nakagawa M M	21,000
Nakagawa M	21,000
Nakawaga P	21,000
Nakawaga P	21,000
Nakawaga R K	21,000
Nakawaga R A	21,000
Nakawaga S Y	21,000
Nakawaga S S	21,000
Nakawaga S B	21,000
Nakawaga S	21,000
Nakawaga S	21,000
Nakawaga T T	21,000
Nakawaga T	21,000
Nakawaga Y	21,000
Nakawaga Y	21,000
Nakahama H H	21,000
Nakahama H	21,000
Nakahama M D	21,000
Nakahama N	21,000
Nakahama R J	21,000
Nakahama T	21,000
Nakahama T	21,000
Nakahara A	21,000
Nakahara F S	21,000
Nakahara G G	21,000
Nakahara H	21,000
Nakahara K	21,000
Nakahara K	21,000
Nakahara N	21,000
Nakai A	21,000
Nakai K	21,000
Nakai L S	21,000
Nakai M	21,000
Nakai S	21,000
Nakai T	21,000
Nakai T	21,000
Nakama F G	21,000
Nakama F	21,000
Nakama F F	21,000
Nakama G	21,000
Nakamachi A D	21,000
Nakamachi F	21,000
Nakamachi K B	21,000
Nakamichi J T	21,000
Nakamichi K K	21,000
Nakamichi T T	21,000
Nakamichi T I L	21,000
Nakamoto A M	21,000
Nakamoto A	21,000
Nakamoto D	21,000
Nakamoto E T	21,000
Nakamoto J K	21,000
Nakamoto J S	21,000
Nakamoto J K	21,000
Nakamoto J	21,000
Nakamoto J M	21,000
Nakamoto J	21,000
Nakamoto K M	21,000
Nakamoto K D	21,000
Nakamoto M	21,000
Nakamoto M	21,000
Nakamoto M	21,000
Nakamoto M	21,000
Nakamoto M L	21,000
Nakamoto R R	21,000
Nakamoto S M	21,000
Nakamoto S	21,000
Nakamoto S	21,000
Nakamoto T P	21,000
Nakamoto Y D	21,000
Nakamura A	21,000
Nakamura A A	21,000
Nakamura A	21,000
Nakamura A E	21,000
Nakamura A	21,000
Nakamura C	21,000
Nakamura C	21,000
Nakamura D Y	21,000
Nakamura D R	21,000
Nakamura D I	21,000
Nakamura D	21,000
Nakamura E	21,000
Nakamura E T	21,000
Nakamura E A T	21,000
Nakamura E	21,000
Nakamura F K	21,000
Nakamura F J	21,000
Nakamura G K	21,000
Nakamura G	21,000
Nakamura H N	21,000
Nakamura H	21,000
Nakamura H	21,000
Nakamura H G	21,000
Nakamura H B	21,000
Nakamura H J	21,000
Nakamura I S	21,000
Nakamura I	21,000
Nakamura J	21,000
Nakamura J	21,000
Nakamura J	21,000
Nakamura J	21,000
Nakamura J M	21,000
Nakamura J J B	21,000
Nakamura K K	21,000
Nakamura K	21,000
Nakamura K	21,000
Nakamura K	21,000
Nakamura K	21,000
Nakamura K	21,000
Nakamura L E	21,000
Nakamura L Y	21,000
Nakamura M S	21,000
Nakamura M R	21,000
Nakamura M	21,000
Nakamura M	21,000
Nakamura M	21,000
Nakamura M	21,000
Nakamura M	21,000
Nakamura M G	21,000
Nakamura M	21,000
Nakamura M	21,000
Nakamura M	21,000
Nakamura N S	21,000
Nakamura N N	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Nakamura R	21,000
Nakamura R Y	21,000
Nakamura R H	21,000
Nakamura R K	21,000
Nakamura R M	21,000
Nakamura R	21,000
Nakamura S	21,000
Nakamura S	21,000
Nakamura S	21,000
Nakamura S K	21,000
Nakamura S I	21,000
Nakamura S H	21,000
Nakamura S	21,000
Nakamura S	21,000
Nakamura S A	21,000
Nakamura S B	21,000
Nakamura S	21,000
Nakamura S J	21,000
Nakamura S	21,000
Nakamura S G	21,000
Nakamura T R	21,000
Nakamura T	21,000
Nakamura T	21,000
Nakamura T T	21,000
Nakamura T T	21,000
Nakamura T	21,000
Nakamura T T	21,000
Nakamura T	21,000
Nakamura T T	21,000
Nakamura The Estate of Robert T	21,000
Nakamura The Estate of Yukiye	21,000
Nakamura T	21,000
Nakamura T	21,000
Nakamura T	21,000
Nakamura T	21,000
Nakamura T S	21,000
Nakamura U	21,000
Nakamura W T	21,000
Nakamura Y	21,000
Nakamura Y F	21,000
Nakamura Y	21,000
Nakamura Y	21,000
Nakamura Y B	21,000
Nakane M	21,000
Nakanishi F N	21,000
Nakanishi J	21,000
Nakanishi K	21,000
Nakanishi M	21,000
Nakanishi N	21,000
Nakanishi S	21,000
Nakanishi T	21,000
Nakano A	21,000
Nakano A	21,000
Nakano A H	21,000
Nakano A J	21,000
Nakano A	21,000
Nakano C	21,000
Nakano C	21,000
Nakano D W	21,000
Nakano E A	21,000
Nakano F P	21,000
Nakano H G	21,000
Nakano H R	21,000
Nakano I	21,000
Nakano I	21,000
Nakano J M	21,000
Nakano J	21,000
Nakano J	21,000
Nakano K	21,000
Nakano K	21,000
Nakano K T	21,000
Nakano K K	21,000
Nakano K	21,000
Nakano K	21,000
Nakano K	21,000
Nakano K K	21,000
Nakano L	21,000
Nakano M H	21,000
Nakano M Y	21,000
Nakano M	21,000
Nakano M T	21,000
Nakano M	21,000
Nakano M	21,000
Nakano N J	21,000
Nakano R H	21,000
Nakano S	21,000
Nakano S	21,000
Nakano S	21,000
Nakano T T	21,000
Nakano T G	21,000
Nakano T J	21,000
Nakano T	21,000
Nakano T T	21,000
Nakano T	21,000
Nakano T	21,000
Nakano T R	21,000
Nakano T	21,000
Nakano U	21,000
Nakano W F	21,000
Nakano Y	21,000
Nakano Y	21,000
Nakano Y	21,000
Nakano Y	21,000
Nakano Y	21,000
Nakao L T	21,000
Nakao M M	21,000
Nakao N	21,000
Nakashiba G M	21,000
Nakashiba M	21,000
Nakashima A	21,000
Nakashima A T	21,000
Nakashima A	21,000
Nakashima A	21,000
Nakashima B S	21,000
Nakashima D M	21,000
Nakashima D	21,000
Nakashima F	21,000
Nakashima G	21,000
Nakashima G	21,000
Nakashima G T	21,000
Nakashima H J	21,000
Nakashima H	21,000
Nakashima H	21,000
Nakashima H	21,000
Nakashima H	21,000
Nakashima J Y	21,000
Nakashima J	21,000
Nakashima K	21,000
Nakashima K	21,000
Nakashima K S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Nakashima L H	21,000
Nakashima L	21,000
Nakashima L T	21,000
Nakashima L A	21,000
Nakashima M	21,000
Nakashima M E	21,000
Nakashima M	21,000
Nakashima M	21,000
Nakashima N	21,000
Nakashima N	21,000
Nakashima N T	21,000
Nakashima P D	21,000
Nakashima R	21,000
Nakashima R	21,000
Nakashima R E	21,000
Nakashima R C	21,000
Nakashima R	21,000
Nakashima S	21,000
Nakashima S	21,000
Nakashima S	21,000
Nakashima S	21,000
Nakashima S R	21,000
Nakashima S E	21,000
Nakashima S J	21,000
Nakashima S	21,000
Nakashima S	21,000
Nakashima T H	21,000
Nakashima The Estate of Koryo	21,000
Nakashima T S	21,000
Nakashima T T	21,000
Nakashima T D	21,000
Nakashima T S	21,000
Nakashima T	21,000
Nakashima Y	21,000
Nakashima Y	21,000
Nakashimada S	21,000
Nakashimada T	21,000
Nakashoji C	21,000
Nakashoji J S	21,000
Nakasuji M	21,000
Nakasuji N	21,000
Nakasuji U	21,000
Nakata E K	21,000
Nakata E N	21,000
Nakata G	21,000
Nakata H D	21,000
Nakata H	21,000
Nakata H	21,000
Nakata K	21,000
Nakata K	21,000
Nakata M	21,000
Nakata M	21,000
Nakata M S	21,000
Nakata M M	21,000
Nakata N	21,000
Nakata O	21,000
Nakata R	21,000
Nakata S	21,000
Nakata S	21,000
Nakata S	21,000
Nakata S A	21,000
Nakata S	21,000
Nakata T	21,000
Nakata T	21,000
Nakata T	21,000
Nakata T	21,000
Nakata The Estate of Chiyo	21,000
Nakata Y	21,000
Nakata Y	21,000
Nakatani J	21,000
Nakatani S	21,000
Nakatani S S	21,000
Nakatani T	21,000
Nakatani Y	21,000
Nakatsu C	21,000
Nakatsu D Y	21,000
Nakatsu G	21,000
Nakatsu K	21,000
Nakatsu K K	21,000
Nakatsu K	21,000
Nakatsu K	21,000
Nakatsu K D	21,000
Nakatsu L K	21,000
Nakatsu M	21,000
Nakatsu M M	21,000
Nakatsu M	21,000
Nakatsu M A	21,000
Nakatsu N	21,000
Nakatsu N L	21,000
Nakatsu P S	21,000
Nakatsu P O	21,000
Nakatsu S J	21,000
Nakatsu T	21,000
Nakatsu T C	21,000
Nakatsu T	21,000
Nakatsu Y	21,000
Nakatsui J S	21,000
Nakatsui R	21,000
Nakatsui T	21,000
Nakatsuka G M	21,000
Nakatsuka H	21,000
Nakatsuka K L	21,000
Nakatsuka K	21,000
Nakatsuka M	21,000
Nakatsuka M	21,000
Nakatsuka S	21,000
Nakatsuru H G	21,000
Nakatsuru K R	21,000
Nakatsuru M	21,000
Nakatsuru S	21,000
Nakauchi A A	21,000
Nakauchi T	21,000
Nakawatase D	21,000
Nakawatase J	21,000
Nakayama H H	21,000
Nakayama M	21,000
Nakayama R	21,000
Nakayama T	21,000
Nakayama Y	21,000
Nakayeda K K	21,000
Nakayeda M	21,000
Nakazato T	21,000
Nakazawa H	21,000
Nakazawa I	21,000
Nakazawa K	21,000
Nakazawa K	21,000
Nakazawa O	21,000
Nalls J M	21,000
Namba D D M	21,000
Namba L	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Namba T R	21,000
Namiki M	21,000
Nanba I	21,000
Nanba K	21,000
Nanba K	21,000
Nanba T	21,000
Nanba T	21,000
Nanba Y C	21,000
Nariiwa S	21,000
Nariiwa Y	21,000
Narukami C	21,000
Narukami D	21,000
Narukami T	21,000
Naruo H	21,000
Naruo R	21,000
Naruse A M	21,000
Naruse A K	21,000
Naruse B Y	21,000
Naruse D	21,000
Naruse H A	21,000
Naruse M	21,000
Naruse R M	21,000
Naruse R T	21,000
Naruse Y	21,000
Nash J H	21,000
Nash T	21,000
Nasu B N	21,000
Nasu H N	21,000
Nasu H R	21,000
Nasu I	21,000
Nasu J	21,000
Nasu J	21,000
Nasu J Y	21,000
Nasu K J	21,000
Nasu K K	21,000
Nasu K	21,000
Nasu K S	21,000
Nasu K	21,000
Nasu K P	21,000
Nasu M	21,000
Nasu M	21,000
Nasu N	21,000
Nasu T	21,000
Nasu Y	21,000
Nasu Y L	21,000
Natsuhara B K	21,000
Natsuhara E H	21,000
Natsuhara H M	21,000
Natsuhara J K	21,000
Natsuhara K	21,000
Natsuhara K	21,000
Natsuhara K R	21,000
Natsuhara M M N	21,000
Natsuhara P	21,000
Natsuhara R	21,000
Natsuhara S T	21,000
Natsuhara T	21,000
Natsukoshi S	21,000
Nauman J S	21,000
Nawata A	21,000
Nawata A S	21,000
Nawata K	21,000
Nawata M D	21,000
Nawata N M	21,000
Nawata T T	21,000
Nazar E K	21,000
Negishi Y	21,000
Negoro E H	21,000
Negoro G	21,000
Negoro I	21,000
Negoro K K	21,000
Negoro K	21,000
Negoro T	21,000
Negoro The Estate of Kazumi	21,000
Neher H	21,000
Nekoda H	21,000
Nekoda M J	21,000
Nekoda S N	21,000
Nelson L	21,000
Nelson M	21,000
Nelson S H	21,000
Nelson T M	21,000
Nelson T L	21,000
Nemeth I Y	21,000
Neuman G H	21,000
Newbold Y B	21,000
Newell G C Y	21,000
Newman C L K	21,000
Newton N N	21,000
Ng D	21,000
Nguyen L	21,000
Nicholson A T	21,000
Nicholson K	21,000
Nicholson Y R	21,000
Nihei T R	21,000
Nihei T	21,000
Niiya H	21,000
Niiya R	21,000
Nikaido F H	21,000
Nikaido B H	21,000
Nikaido F	21,000
Nikaido G	21,000
Nikaido H H	21,000
Nikaido R T	21,000
Nikaido S	21,000
Nikaido S	21,000
Nikaido T T	21,000
Nikaido T	21,000
Nikolaus G Y	21,000
Nimi A A	21,000
Nimi F J	21,000
Nimi R K	21,000
Ninaka S	21,000
Ninaka T A	21,000
Ninaka T K	21,000
Nishi A	21,000
Nishi A F	21,000
Nishi A S	21,000
Nishi A	21,000
Nishi B K	21,000
Nishi B N	21,000
Nishi C O	21,000
Nishi C S	21,000
Nishi C	21,000
Nishi C S	21,000
Nishi C	21,000
Nishi C	21,000
Nishi C	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Nishi D	21,000	Nishi T	21,000
Nishi D Y	21,000	Nishi T	21,000
Nishi E S	21,000	Nishi T T	21,000
Nishi E	21,000	Nishi T	21,000
Nishi E	21,000	Nishi T W	21,000
Nishi E	21,000	Nishi T	21,000
Nishi E S	21,000	Nishi T P	21,000
Nishi F	21,000	Nishi Y	21,000
Nishi G I	21,000	Nishi Y	21,000
Nishi G O	21,000	Nishi Y	21,000
Nishi H	21,000	Nishi Y	21,000
Nishi H	21,000	Nishi Y M	21,000
Nishi H	21,000	Nishi Y	21,000
Nishi H	21,000	Nishi Y	21,000
Nishi H	21,000	Nishi Y	21,000
Nishi H	21,000	Nishi Y	21,000
Nishi H	21,000	Nishibata I	21,000
Nishi I T	21,000	Nishibata K K	21,000
Nishi I	21,000	Nishibata M	21,000
Nishi J	21,000	Nishibata N H	21,000
Nishi J	21,000	Nishibata S	21,000
Nishi J	21,000	Nishida C	21,000
Nishi K N	21,000	Nishida E	21,000
Nishi K	21,000	Nishida F F	21,000
Nishi K	21,000	Nishida H	21,000
Nishi K P	21,000	Nishida H	21,000
Nishi K	21,000	Nishida K	21,000
Nishi K	21,000	Nishida M	21,000
Nishi L I	21,000	Nishida S	21,000
Nishi M	21,000	Nishida T	21,000
Nishi M	21,000	Nishida T E	21,000
Nishi M	21,000	Nishida W W	21,000
Nishi M	21,000	Nishidera F M	21,000
Nishi M M	21,000	Nishidera G K	21,000
Nishi M	21,000	Nishidera K	21,000
Nishi M	21,000	Nishidera M	21,000
Nishi M	21,000	Nishidera R	21,000
Nishi M J	21,000	Nishiguchi M	21,000
Nishi M	21,000	Nishiguchi R K	21,000
Nishi M	21,000	Nishiguchi S	21,000
Nishi M	21,000	Nishiguchi S	21,000
Nishi M	21,000	Nishiguchi Y	21,000
Nishi M	21,000	Nishihama M M	21,000
Nishi N	21,000	Nishihama Y E	21,000
Nishi P S	21,000	Nishihama Y	21,000
Nishi R	21,000	Nishihara F	21,000
Nishi R E	21,000	Nishihara L K	21,000
Nishi R N	21,000	Nishihata G	21,000
Nishi R Y	21,000	Nishihata H J	21,000
Nishi R	21,000	Nishihata S	21,000
Nishi R C	21,000	Nishijima A D	21,000
Nishi R F	21,000	Nishijima J	21,000
Nishi S	21,000	Nishijima K	21,000
Nishi S	21,000	Nishijima R	21,000
Nishi S	21,000	Nishijima T	21,000
Nishi S	21,000	Nishijima T	21,000
Nishi S S	21,000	Nishijima W	21,000
Nishi S	21,000	Nishikawa A S	21,000
Nishi S D	21,000	Nishikawa E B	21,000
Nishi S	21,000	Nishikawa F	21,000
Nishi T	21,000	Nishikawa F S	21,000
Nishi T	21,000	Nishikawa G	21,000
Nishi T S	21,000	Nishikawa H	21,000
Nishi T	21,000	Nishikawa H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Nishikawa I	21,000	Nishimura H	21,000
Nishikawa J T	21,000	Nishimura H	21,000
Nishikawa J E	21,000	Nishimura H A	21,000
Nishikawa J H	21,000	Nishimura H	21,000
Nishikawa K	21,000	Nishimura H B	21,000
Nishikawa K	21,000	Nishimura H G	21,000
Nishikawa M M	21,000	Nishimura H	21,000
Nishikawa M S	21,000	Nishimura H	21,000
Nishikawa M	21,000	Nishimura H	21,000
Nishikawa M	21,000	Nishimura J	21,000
Nishikawa M	21,000	Nishimura J	21,000
Nishikawa M B	21,000	Nishimura J S	21,000
Nishikawa M	21,000	Nishiramu J T	21,000
Nishikawa R	21,000	Nishimura J M	21,000
Nishikawa R T	21,000	Nishimura J	21,000
Nishikawa R	21,000	Nishimura K	21,000
Nishikawa S	21,000	Nishimura K F	21,000
Nishikawa S M	21,000	Nishimura K J	21,000
Nishikawa T	21,000	Nishimura K	21,000
Nishikawa T M	21,000	Nishimura K	21,000
Nishikawa T	21,000	Nishimura K R	21,000
Nishikawa T	21,000	Nishimura K	21,000
Nishikawa T	21,000	Nishimura K	21,000
Nishikawa T	21,000	Nishimura K	21,000
Nishikawa T R	21,000	Nishimura K F	21,000
Nishikawa V K	21,000	Nishimura K	21,000
Nishikawa Y S	21,000	Nishimura K K	21,000
Nishikawa Y R	21,000	Nishimura K	21,000
Nishikawara H	21,000	Nishimura K M	21,000
Nishikawara M	21,000	Nishimura K K	21,000
Nishikaze H J	21,000	Nishimura K	21,000
Nishikihama K	21,000	Nishimura K I	21,000
Nishikihama M	21,000	Nishimura K J	21,000
Nishimatsu N	21,000	Nishimura M M	21,000
Nishimazuruko U	21,000	Nishimura M M	21,000
Nishimoto C	21,000	Nishimura M	21,000
Nishimoto E T	21,000	Nishimura M R	21,000
Nishimoto H	21,000	Nishimura M Y	21,000
Nishimoto H	21,000	Nishimura M M	21,000
Nishimoto K	21,000	Nishimura M	21,000
Nishimoto S	21,000	Nishimura M	21,000
Nishimura A G	21,000	Nishimura M M	21,000
Nishimura A A	21,000	Nishimura M	21,000
Nishimura A H	21,000	Nishimura M	21,000
Nishimura A	21,000	Nishimura M	21,000
Nishimura A	21,000	Nishimura M	21,000
Nishimura C Y	21,000	Nishimura N	21,000
Nishimura C	21,000	Nishimura N	21,000
Nishimura D S	21,000	Nishimura O S	21,000
Nishimura D	21,000	Nishimura R	21,000
Nishimura E B	21,000	Nishimura R G	21,000
Nishimura E M	21,000	Nishimura R T	21,000
Nishimura E	21,000	Nishimura R H	21,000
Nishimura E	21,000	Nishimura R H	21,000
Nishimura F F	21,000	Nishimura S	21,000
Nishimura F F	21,000	Nishimura S	21,000
Nishimura F	21,000	Nishimura S	21,000
Nishimura F	21,000	Nishimura S	21,000
Nishimura F	21,000	Nishimura S	21,000
Nishimura G	21,000	Nishimura S	21,000
Nishimura G	21,000	Nishimura S	21,000
Nishimura G K	21,000	Nishimura S	21,000
Nishimura G	21,000	Nishimura S	21,000
Nishimura G N	21,000	Nishimura S G	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Nishimura S	21,000	Nishiyama N S	21,000
Nishimura S S	21,000	Nishiyama R	21,000
Nishimura S	21,000	Nishiyama S	21,000
Nishimura S	21,000	Nishiyama S H	21,000
Nishimura S	21,000	Nishiyama S	21,000
Nishimura S	21,000	Nishiyama S J	21,000
Nishimura S	21,000	Nishiyama T T	21,000
Nishimura T	21,000	Nishizaki D M	21,000
Nishimura T G	21,000	Nishizaki H J	21,000
Nishimura T J	21,000	Nishizaki K	21,000
Nishimura T	21,000	Nishizaki M K	21,000
Nishimura T T	21,000	Nishizaki M H	21,000
Nishimura T	21,000	Nishizaki R M	21,000
Nishimura T	21,000	Nishizaki R S	21,000
Nishimura T	21,000	Nishizaki R S	21,000
Nishimura The Estate of Kiheiji	21,000	Nishizaki S D	21,000
Nishimura The Estate of Trdao	21,000	Nishizaki S R	21,000
Nishimura T	21,000	Nishizaki T	21,000
Nishimura T	21,000	Nishizaki Y D	21,000
Nishimura T T	21,000	Nishizaki Y	21,000
Nishimura T	21,000	Nishizaki Y	21,000
Nishimura T	21,000	Nishizawa E	21,000
Nishimura T	21,000	Nishizawa E M	21,000
Nishimura T	21,000	Nishizawa M	21,000
Nishimura T	21,000	Nishizawa R	21,000
Nishimura Y	21,000	Nishizeki S	21,000
Nishimura Y E	21,000	Nishizeki V	21,000
Nishimura Y	21,000	Nitsui E	21,000
Nishimura Y	21,000	Nitsui J U	21,000
Nishimura Y	21,000	Nitsui J	21,000
Nishimura Y	21,000	Nitsui K	21,000
Nishimura Y	21,000	Nitsui K	21,000
Nishimura Y E	21,000	Nitsui M	21,000
Nishimura Y	21,000	Nitsui M	21,000
Nishina A	21,000	Nitta F H	21,000
Nishino C E	21,000	Nitta G	21,000
Nishino T	21,000	Nitta K	21,000
Nishino T	21,000	Nitta M	21,000
Nishino T T	21,000	Nitta M M	21,000
Nishino T R	21,000	Nitta M	21,000
Nishino Y P	21,000	Niven S	21,000
Nishio K	21,000	Niwatsukino H B	21,000
Nishio N K	21,000	Niwatsukino S	21,000
Nishio R C	21,000	Noble K	21,000
Nishio S G	21,000	Nobuhara K	21,000
Nishio T T	21,000	Nobuhara M	21,000
Nishioka F F	21,000	Nobuoka A	21,000
Nishioka G	21,000	Nobuoka C J	21,000
Nishioka H	21,000	Nobuoka M K	21,000
Nishioka K D	21,000	Nobuoka S	21,000
Nishioka R R	21,000	Nobuoka Y	21,000
Nishitoba Y M	21,000	Nobuoka Y T	21,000
Nishiuchi F	21,000	Nobuto E	21,000
Nishiuchi J M	21,000	Nobuto H H	21,000
Nishiuchi T	21,000	Nobuto M M	21,000
Nishiyama A	21,000	Nobuto T	21,000
Nishiyama C L	21,000	Nobuto T E	21,000
Nishiyama G	21,000	Nobuto Y	21,000
Nishiyama J N	21,000	Noda A T	21,000
Nishiyama J H	21,000	Noda H	21,000
Nishiyama K	21,000	Noda K	21,000
Nishiyama K	21,000	Noda M	21,000
Nishiyama M	21,000	Noda M	21,000
Nishiyama M	21,000	Noda M	21,000
Nishiyama M M	21,000	Noda M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Noda P	21,000	Nukina T	21,000
Noda S	21,000	Numada J	21,000
Noda T Y	21,000	Numajiri M Y	21,000
Noda T	21,000	Numata S	21,000
Nogami T	21,000	Nunoda A A	21,000
Noguchi A	21,000	Nunoda N	21,000
Noguchi J Y	21,000	Nunoda R K	21,000
Noguchi K	21,000	Nunoda T	21,000
Noguchi M D	21,000	Nutley K J	21,000
Noguchi S	21,000	Nyborg M	21,000
Noguchi S	21,000	O'Brien D Y	21,000
Noguchi Y	21,000	O'Brien H M	21,000
Nolan N F	21,000	O'Brien K F	21,000
Nolan S	21,000	O'Neill J R	21,000
Nomi C	21,000	O'Neill J C	21,000
Nomi T	21,000	Oakes K F	21,000
Nomiyama Y	21,000	Obana A M	21,000
Nomura A	21,000	Obana M	21,000
Nomura A	21,000	Obana M M	21,000
Nomura C	21,000	Obana Y H	21,000
Nomura F	21,000	Obana Y J	21,000
Nomura H	21,000	Obara G R	21,000
Nomura J Y	21,000	Obara K	21,000
Nomura J I	21,000	Obara M	21,000
Nomura J	21,000	Obara S	21,000
Nomura K	21,000	Obara S	21,000
Nomura K	21,000	Obara T M	21,000
Nomura L	21,000	Obara T	21,000
Nomura M J	21,000	Obayashi R M	21,000
Nomura R	21,000	Obayashi W	21,000
Nomura R T	21,000	Obokata A	21,000
Nomura S	21,000	Obokata G L	21,000
Nomura T	21,000	Obrigewitsch T	21,000
Nomura Y	21,000	Obuchi M R	21,000
Nonomura H	21,000	Obuchi M	21,000
Nonomura K	21,000	Obuchi M	21,000
Nonomura K	21,000	Obuchi R T	21,000
Nonomura S	21,000	Obukuro A D	21,000
Nonoyama A	21,000	Obukuro G M	21,000
Norman R	21,000	Obukuro K	21,000
Norris C S	21,000	Obukuro K	21,000
Norris T T	21,000	Obukuro L	21,000
Nose E	21,000	Obukuro N S	21,000
Nose E F	21,000	Obukuro O J	21,000
Nose J M	21,000	Obukuro S	21,000
Nose K	21,000	Ochiai M M	21,000
Nose M	21,000	Ochiai T	21,000
Nose N R	21,000	Oda A	21,000
Nose T F	21,000	Oda A T	21,000
Nose U	21,000	Oda A M	21,000
Nose Y	21,000	Oda B D	21,000
Notoya T	21,000	Oda C S	21,000
Nowak C	21,000	Oda D M	21,000
Nozaki E	21,000	Oda E V	21,000
Nozaki F T	21,000	Oda G	21,000
Nozaki K B	21,000	Oda G H	21,000
Nozaki L	21,000	Oda J	21,000
Nozaki P N	21,000	Oda K K	21,000
Nozuye H	21,000	Oda K	21,000
Nozuye J C	21,000	Oda K Y	21,000
Nozuye N	21,000	Oda K	21,000
Nubler A	21,000	Oda L F	21,000
Nukina M M	21,000	Oda M G	21,000
Nukina R M	21,000	Oda R	21,000
Nukina S	21,000	Oda R	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Oda S J Y	21,000	Ogawa Y	21,000
Oda T	21,000	Ogawa Y	21,000
Oda T	21,000	Ogino G R	21,000
Oda Y	21,000	Ogino N	21,000
Odagaki G K	21,000	Ogino S E	21,000
Odagaki H	21,000	Ogino Y S	21,000
Odagaki S E	21,000	Ogura E T	21,000
Odagaki T	21,000	Ogura E K	21,000
Odagaki Y	21,000	Ogura M	21,000
Odaguchi A	21,000	Ogura V N	21,000
Odaguchi E	21,000	Ogura Y	21,000
Odaguchi T	21,000	Ogura Y G	21,000
Odamura A	21,000	Ohama C	21,000
Odamura K K	21,000	Ohama D	21,000
Odamura R H	21,000	Ohama E J	21,000
Odamura S	21,000	Ohama F	21,000
Ode F	21,000	Ohama G	21,000
Ode T	21,000	Ohama R	21,000
Ode T	21,000	Ohama The Estate of Kingo Pat	21,000
Ode Y	21,000	Ohara C	21,000
Oga S	21,000	Ohara F P	21,000
Oga T	21,000	Ohara J M	21,000
Oga T	21,000	Ohara J	21,000
Oga Y	21,000	Ohara K	21,000
Ogaki H H	21,000	Ohara K	21,000
Ogaki H	21,000	Ohara K	21,000
Ogaki H R	21,000	Ohara L T	21,000
Ogaki K C	21,000	Ohara L Y	21,000
Ogaki M	21,000	Ohara M K	21,000
Ogaki M	21,000	Ohara M	21,000
Ogaki M	21,000	Ohara M J	21,000
Ogaki S	21,000	Ohara R	21,000
Ogaki S	21,000	Ohara S	21,000
Ogaki T	21,000	Ohara T S	21,000
Ogaki T	21,000	Ohara Y V	21,000
Ogaki T	21,000	Ohasi A	21,000
Ogasawara H	21,000	Ohasi B	21,000
Ogasawara K	21,000	Ohashi C A	21,000
Ogasawara N N	21,000	Ohashi D D	21,000
Ogasawara The Estate of Shigeto	21,000	Ohashi D T	21,000
Ogasawara T	21,000	Ohashi E S	21,000
Ogata A	21,000	Ohashi F	21,000
Ogata A	21,000	Ohashi G G	21,000
Ogata B	21,000	Ohashi G	21,000
Ogata G	21,000	Ohashi H	21,000
Ogata H T	21,000	Ohashi H	21,000
Ogata M	21,000	Ohashi H	21,000
Ogata N	21,000	Ohashi H	21,000
Ogawa A A	21,000	Ohashi H J	21,000
Ogawa C S	21,000	Ohashi H	21,000
Ogawa E	21,000	Ohashi I G	21,000
Ogawa G Y	21,000	Ohashi I M	21,000
Ogawa H H	21,000	Ohashi J	21,000
Ogawa K	21,000	Ohashi J M	21,000
Ogawa K K	21,000	Ohashi J	21,000
Ogawa K	21,000	Ohashi J	21,000
Ogawa K K	21,000	Ohashi K	21,000
Ogawa M	21,000	Ohashi K K	21,000
Ogawa M	21,000	Ohashi K	21,000
Ogawa P T	21,000	Ohashi K	21,000
Ogawa R	21,000	Ohashi M	21,000
Ogawa T C	21,000	Ohashi M	21,000
Ogawa T T	21,000	Ohashi M	21,000
Ogawa Y	21,000	Ohashi M J	21,000
Ogawa Y	21,000	Ohashi M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Ohashi M Y	21,000
Ohashi M	21,000
Ohashi M R	21,000
Ohashi M	21,000
Ohashi R S	21,000
Ohashi R	21,000
Ohashi S	21,000
Ohashi T I	21,000
Ohashi T	21,000
Ohashi T	21,000
Ohashi T Y	21,000
Ohashi V H	21,000
Ohashi W M	21,000
Ohashi Y	21,000
Ohata H S	21,000
Ohi F T	21,000
Ohi J Y	21,000
Ohki J	21,000
Ohno F	21,000
Ohno K	21,000
Ohno K	21,000
Ohno K	21,000
Ohno M	21,000
Ohno P Y	21,000
Ohno S	21,000
Ohno S	21,000
Ohno S	21,000
Ohno T	21,000
Ohno T	21,000
Ohora J Y	21,000
Ohora M F	21,000
Ohora M	21,000
Ohora R M	21,000
Ohori B T	21,000
Ohori M	21,000
Ohori T	21,000
Ohori Y H	21,000
Ohori Y L	21,000
Ohta M	21,000
Ohta M M	21,000
Ohtsji J M	21,000
Ohtsji M G	21,000
Oikama T	21,000
Oikawa A G	21,000
Oikawa C	21,000
Oikawa C G	21,000
Oikawa D	21,000
Oikawa E T	21,000
Oikawa E T	21,000
Oikawa G	21,000
Oikawa G Y	21,000
Oikawa H	21,000
Oikawa H	21,000
Oikawa H	21,000
Oikawa I	21,000
Oikawa J N	21,000
Oikawa K S	21,000
Oikawa K	21,000
Oikawa K	21,000
Oikawa K K	21,000
Oikawa K K	21,000
Oikawa K	21,000
Oikawa K	21,000
Oikawa K	21,000
Oikawa K	21,000
Oikawa L	21,000
Oikawa L R	21,000
Oikawa M M	21,000
Oikawa M	21,000
Oikawa M	21,000
Oikawa M A	21,000
Oikawa M K	21,000
Oikawa M	21,000
Oikawa M	21,000
Oikawa M	21,000
Oikawa M	21,000
Oikawa N	21,000
Oikawa N	21,000
Oikawa S	21,000
Oikawa S S	21,000
Oikawa S	21,000
Oikawa S R	21,000
Oikawa T	21,000
Oikawa T	21,000
Oikawa T	21,000
Oikawa The Estate of Yoshiye	21,000
Oikawa T	21,000
Oikawa T	21,000
Oikawa T	21,000
Oikawa T	21,000
Oikawa U	21,000
Oikawa U L	21,000
Oikawa V T	21,000
Oikawa V	21,000
Oikawa Y	21,000
Oikawa Y Y	21,000
Oikawa Y Y	21,000
Oikawa Y E	21,000
Oike E	21,000
Oike F	21,000
Oike G W	21,000
Oike K	21,000
Oike K K	21,000
Oike M	21,000
Oike P K	21,000
Oike S H	21,000
Oike T	21,000
Oike T T	21,000
Oishi A	21,000
Oishi A Y	21,000
Oishi F	21,000
Oishi H	21,000
Oishi I	21,000
Oishi I G	21,000
Oishi J	21,000
Oishi J	21,000
Oishi J	21,000
Oishi K G	21,000
Oishi K	21,000
Oishi L M	21,000
Oishi M	21,000
Oishi O	21,000
Oishi R	21,000
Oishi R R	21,000
Oishi R Y	21,000
Oishi S	21,000
Oishi T	21,000
Oishi T	21,000
Oishi T	21,000
Oishi T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Oishi T	21,000
Oishi Y	21,000
Oiye E F	21,000
Oiye J Y	21,000
Oiye K	21,000
Oiye S R	21,000
Oizumi S	21,000
Oizumi T	21,000
Oka C	21,000
Oka J	21,000
Oka J T	21,000
Oka K	21,000
Oka K	21,000
Oka K	21,000
Oka P	21,000
Okabe H	21,000
Okabe I	21,000
Okabe K	21,000
Okabe M	21,000
Okabe R	21,000
Okabe S G	21,000
Okabe S	21,000
Okabe T	21,000
Okabe Y	21,000
Okada A	21,000
Okada A I	21,000
Okada F	21,000
Okada H	21,000
Okada H K	21,000
Okada H	21,000
Okada H W	21,000
Okada H M	21,000
Okada H	21,000
Okada K E	21,000
Okada K	21,000
Okada K	21,000
Okada K	21,000
Okada M	21,000
Okada M	21,000
Okada N N	21,000
Okada R	21,000
Okada R	21,000
Okada R	21,000
Okada R	21,000
Okada R K	21,000
Okada S	21,000
Okada S	21,000
Okada S	21,000
Okada S D	21,000
Okada T	21,000
Okada T	21,000
Okada T	21,000
Okada U M	21,000
Okada Y	21,000
Okahashi G	21,000
Okahashi I	21,000
Okahashi S	21,000
Okahori J H	21,000
Okahori K K	21,000
Okahori T	21,000
Okamoto E R	21,000
Okamoto H	21,000
Okamoto J I K	21,000

Particulars and payee	Amount
	$
Okamoto K	21,000
Okamoto K S	21,000
Okamoto M	21,000
Okamoto M	21,000
Okamoto M	21,000
Okamoto T	21,000
Okamoto T	21,000
Okamoto T	21,000
Okamoto T	21,000
Okamura D	21,000
Okamura H M	21,000
Okamura H	21,000
Okamura K	21,000
Okamura K O	21,000
Okamura K	21,000
Okamura M	21,000
Okamura M	21,000
Okamura M J	21,000
Okamura S	21,000
Okamura S D	21,000
Okamura T	21,000
Okamura T	21,000
Okamura Y	21,000
Okamura Y	21,000
Okano A	21,000
Okano A T	21,000
Okano D T	21,000
Okano E	21,000
Okano F	21,000
Okano H	21,000
Okano H	21,000
Okano I I	21,000
Okano J	21,000
Okano M	21,000
Okano N	21,000
Okano N E	21,000
Okano P A	21,000
Okano R Y	21,000
Okano T	21,000
Okashimo K	21,000
Okashimo M	21,000
Okata D	21,000
Okata D	21,000
Okata H	21,000
Okawa N	21,000
Okawa S A	21,000
Okawara G	21,000
Okawara H H	21,000
Okawara K K	21,000
Okawara L	21,000
Okawara M A	21,000
Okawara M	21,000
Okawara Y	21,000
Okayasu N	21,000
Okazaki A K	21,000
Okazaki A E	21,000
Okazaki A K	21,000
Okazaki E N	21,000
Okazaki G K	21,000
Okazaki J	21,000
Okazaki K	21,000
Okazaki K	21,000
Okazaki M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Okazaki R	21,000
Okazaki R N	21,000
Okazaki Y M	21,000
Oki G G	21,000
Oki H I	21,000
Oki K K	21,000
Oki R	21,000
Oki T	21,000
Okihiro C	21,000
Okihiro H	21,000
Okihiro K	21,000
Okihiro R K	21,000
Okimi A	21,000
Okimi E A	21,000
Okimi P H	21,000
Okimi Y R	21,000
Okimura A	21,000
Okino K	21,000
Okino K	21,000
Okino M	21,000
Okino M	21,000
Okino R	21,000
Okino The Estate of Tamano	21,000
Okita L	21,000
Okita Y E	21,000
Okita Y G	21,000
Oku D H	21,000
Oku M K	21,000
Oku T	21,000
Okubo C K	21,000
Okubo C	21,000
Okubo F	21,000
Okubo M E	21,000
Okubo R	21,000
Okubo R	21,000
Okubo Y	21,000
Okuda S	21,000
Okugawa K Y	21,000
Okuhara D	21,000
Okuhara T	21,000
Okuhara T	21,000
Okuma D D T	21,000
Okumura A E	21,000
Okumura E S	21,000
Okumura F	21,000
Okumura J M	21,000
Okumura J N	21,000
Okumura J	21,000
Okumura M	21,000
Okumura R T	21,000
Okumura R F	21,000
Okumura S	21,000
Okumura S M	21,000
Okumura U	21,000
Okuno K	21,000
Okuno M S	21,000
Okuno P F	21,000
Okura A	21,000
Okura A	21,000
Okura E	21,000
Okura H	21,000
Okura J	21,000
Okura K	21,000
Okura M	21,000

Particulars and payee	Amount
	$
Ohura M M	21,000
Okura N H	21,000
Okura R Y	21,000
Okura T	21,000
Okura Y	21,000
Okutake T	21,000
Olinski P T	21,000
Olson K	21,000
Olson M Y	21,000
Olsson S	21,000
Omae A	21,000
Omae A H	21,000
Omae K	21,000
Omae K	21,000
Omae L K	21,000
Omae S	21,000
Omae S A	21,000
Omae T	21,000
Omae Y	21,000
Omatsu A	21,000
Omatsu D	21,000
Omatsu E	21,000
Omatsu K	21,000
Omatsu M	21,000
Omatsu M	21,000
Omatsu P S	21,000
Omatsu R	21,000
Omaye H	21,000
Omaye J	21,000
Omaye N	21,000
Omaye T	21,000
Omaye V	21,000
Omiya M	21,000
Omiya M	21,000
Omiya S	21,000
Omori A	21,000
Omori A S	21,000
Omori C K	21,000
Omori D S	21,000
Omori S	21,000
Omori T	21,000
Omori T	21,000
Omori V	21,000
Omotani A K	21,000
Omotani F	21,000
Omotani G	21,000
Omotani K	21,000
Omotani K	21,000
Omotani K	21,000
Omotani L S	21,000
Omotani T T	21,000
Omotani Y	21,000
Omotani Y	21,000
Omoto A	21,000
Omoto A A	21,000
Omoto D	21,000
Omoto E R	21,000
Omoto F A	21,000
Omoto G M	21,000
Omoto K J	21,000
Omoto K	21,000
Omoto K	21,000
Omoto N G	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Omoto S S	21,000	Onodera J H	21,000
Omoto S H	21,000	Onodera J T	21,000
Omoto S D	21,000	Onodera M	21,000
Omoto S	21,000	Onodera S	21,000
Omoto S S	21,000	Onodera V T	21,000
Omoto T M	21,000	Onodera Y J	21,000
Omoto T	21,000	Onoh I	21,000
Omoto Z	21,000	Onoh L S	21,000
Omura C C	21,000	Onoh S	21,000
Omura D F	21,000	Onotera L Y	21,000
Omura G	21,000	Onotera M	21,000
Omura J M	21,000	Onotera M	21,000
Omura M	21,000	Onotera T	21,000
Omura S	21,000	Onouye K R	21,000
Onagi A	21,000	Ooka M T	21,000
Onagi H Y	21,000	Ooka M	21,000
Onagi N	21,000	Ooka M	21,000
Onagi P H	21,000	Ooka M	21,000
Onami N M	21,000	Ooka The Estate of Kishii	21,000
Onami R R	21,000	Ooto S J	21,000
Onami S S	21,000	Opdahl A J	21,000
Onisaki F	21,000	Orenstein Y	21,000
Onisaki H	21,000	Orida F T	21,000
Onishi A	21,000	Orida J J	21,000
Onishi G E	21,000	Orida J J	21,000
Onishi J	21,000	Orida R	21,000
Onishi M M	21,000	Orida T	21,000
Onishi M T	21,000	Osaka A H	21,000
Onizaki T	21,000	Osaka B A M	21,000
Onizuka F	21,000	Osaka C T	21,000
Onizuka J N	21,000	Osaka F E	21,000
Onizuka K	21,000	Osaka G M	21,000
Onizuka R	21,000	Osaka H	21,000
Onizuka R	21,000	Osaka H S	21,000
Onizuka S	21,000	Osaka H R	21,000
Onizuka T	21,000	Osaka K K	21,000
Ono A	21,000	Osaka K	21,000
Ono C K	21,000	Osaka K	21,000
Ono C	21,000	Osaka L E	21,000
Ono D H	21,000	Osaka M S	21,000
Ono E	21,000	Osaka Y	21,000
Ono E	21,000	Osaki S M	21,000
Ono F D	21,000	Osako N N	21,000
Ono F M	21,000	Osato A	21,000
Ono G	21,000	Osato B M	21,000
Ono H	21,000	Osato F F	21,000
Ono H	21,000	Osato R L	21,000
Ono H H	21,000	Osato S R	21,000
Ono J D	21,000	Osato T	21,000
Ono K	21,000	Osato The Estate of Fred	21,000
Ono L Y	21,000	Osato Y	21,000
Ono M	21,000	Osawa C	21,000
Ono M	21,000	Osbourne T H	21,000
Ono M	21,000	Oseki E	21,000
Ono M L	21,000	Oseki G	21,000
Ono M	21,000	Oseki G	21,000
Ono N K	21,000	Oseki K K	21,000
Ono P N	21,000	Oshika K M	21,000
Ono R	21,000	Oshikawa K	21,000
Ono R M	21,000	Oshimo G C S	21,000
Ono S P	21,000	Oshimo H	21,000
Ono T	21,000	Oshimo M	21,000
Ono T T	21,000	Oshimo S	21,000
Ono W G S	21,000	Oshimo T	21,000
Onodera F G	21,000	Oshiro A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Oshiro A	21,000	Otsuki M	21,000
Oshiro D Y	21,000	Otsuki R	21,000
Oshiro E S	21,000	Otsuki T	21,000
Oshiro G	21,000	Otsuki T	21,000
Oshiro J H	21,000	Otsuki The Estate of Nihei	21,000
Oshiro K K	21,000	Otto M F	21,000
Oshiro K	21,000	Ouchi C	21,000
Oshiro L F	21,000	Ouchi E M	21,000
Oshiro M M	21,000	Ouchi K	21,000
Oshiro M J	21,000	Ouchi L K	21,000
Oshiro M J	21,000	Ouchi R Y	21,000
Oshiro R N	21,000	Ouchi R T	21,000
Oshiro T	21,000	Ouchi S	21,000
Oshiro T	21,000	Ouchi S	21,000
Oshiro T	21,000	Ouchi S	21,000
Oshiro T S	21,000	Ouchi T	21,000
Oshiro T T	21,000	Ouchi T	21,000
Oshiro Y S	21,000	Oue S	21,000
Oshiro Y	21,000	Ouimet A	21,000
Oshiro Y G	21,000	Oura A	21,000
Oshiro Y A	21,000	Oura H P	21,000
Oshiro Y G	21,000	Oura M	21,000
Oshiro Y M	21,000	Oura R H	21,000
Ostermann M	21,000	Oura S	21,000
Ota A	21,000	Oura T	21,000
Ota H	21,000	Oya C	21,000
Ota I	21,000	Oya I	21,000
Ota I S	21,000	Oya N	21,000
Ota R M	21,000	Oya N	21,000
Ota R	21,000	Oya O	21,000
Ota S	21,000	Oya R E	21,000
Ota T	21,000	Oya S	21,000
Otaguro K K	21,000	Oya Y	21,000
Otaguro T S	21,000	Oyagi A	21,000
Otani B A	21,000	Oyagi G	21,000
Otani G	21,000	Oyagi R C	21,000
Otani K G	21,000	Oyagi T	21,000
Otani K	21,000	Oyagi T D	21,000
Otani K	21,000	Oyagi T	21,000
Otani S	21,000	Oyakawa T	21,000
Otani T	21,000	Oyakawa T G	21,000
Otani T	21,000	Oyama C	21,000
Otsu E E	21,000	Oyama D S	21,000
Otsu E	21,000	Oyama H	21,000
Otsu K	21,000	Oyama J	21,000
Otsu M	21,000	Oyama K	21,000
Otsu M	21,000	Oyama K	21,000
Otsu M	21,000	Oyama K	21,000
Otsu M	21,000	Oyama L	21,000
Otsu P A	21,000	Oyama M M	21,000
Otsu S	21,000	Oyama M	21,000
Otsu Y	21,000	Oyama R Y	21,000
Otsuji A	21,000	Oyama S	21,000
Otsuji K G	21,000	Oyama S	21,000
Otsuji Y T	21,000	Oyama W	21,000
Otsuk T	21,000	Oyama Y	21,000
Otsuka A	21,000	Oye C	21,000
Otsuka M L	21,000	Oye D	21,000
Otsuka M	21,000	Oye G	21,000
Otsuka R K	21,000	Oye H	21,000
Otsuka W H	21,000	Oye J H	21,000
Otsuka Y	21,000	Oye K	21,000
Otsuki H	21,000	Oye K	21,000
Otsuki H	21,000	Oye K	21,000
Otsuki M Y	21,000	Oye M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Oye M	21,000
Oye M	21,000
Oye M	21,000
Oye M	21,000
Oye M D	21,000
Oye M	21,000
Oye M	21,000
Oye R N	21,000
Oye R	21,000
Oye S S	21,000
Oye S S	21,000
Oye S	21,000
Oye S	21,000
Oye S	21,000
Oye S M	21,000
Oye S	21,000
Oye S	21,000
Oye S T	21,000
Oye T R	21,000
Oye T F	21,000
Oye T T	21,000
Oye T	21,000
Oye W	21,000
Oye Y S	21,000
Oye Y	21,000
Oye Y	21,000
Oye Y	21,000
Ozaki B K	21,000
Ozaki E	21,000
Ozaki J	21,000
Ozaki J	21,000
Ozaki L M	21,000
Ozaki L M	21,000
Ozaki T	21,000
Ozaki T T	21,000
Ozaki T T	21,000
Ozaki T	21,000
Ozaki V H	21,000
Ozamoto E	21,000
Ozamoto H S	21,000
Ozawa B K	21,000
Ozawa P V	21,000
Ozawa S	21,000
Ozema J	21,000
Packman S K	21,000
Pagtacconan J	21,000
Palfrey A H	21,000
Palmer K	21,000
Paquet B S	21,000
Pare J	21,000
Park G S	21,000
Park M M	21,000
Parsons Y	21,000
Pasco H	21,000
Pasqualetto S P	21,000
Paterson M M	21,000
Paziuk T	21,000
Peaker S	21,000
Pearlstone J R	21,000
Peasah J H	21,000
Pease S H	21,000
Pellizzon M A	21,000
Penfold R M	21,000
Pennock M	21,000
Pentek A	21,000
Pepper F J	21,000
Perkins H H	21,000
Peters M H	21,000
Petersen K Y	21,000
Peterson T G	21,000
Petgrave S T	21,000
Petit M	21,000
Petreccia A J	21,000
Petric N	21,000
Pettit Y M	21,000
Phillips K T	21,000
Phillips N M	21,000
Phillips N R	21,000
Philpotts R	21,000
Pierce M	21,000
Piercey Y	21,000
Pilc D H	21,000
Pitt M	21,000
Plante R	21,000
Plouffe J E	21,000
Poleschuk E	21,000
Pollard D	21,000
Polny Y	21,000
Pope K H K	21,000
Pope M	21,000
Postma J	21,000
Potochniak P	21,000
Powell E A	21,000
Power M J	21,000
Prasad T M	21,000
Preet G K	21,000
Price H	21,000
Price L	21,000
Pringle K J	21,000
Pritchard H	21,000
Profeit J G	21,000
Profeit M	21,000
Puchalski M M	21,000
Puls Y	21,000
Pung K	21,000
Punt B	21,000
Purdy A S	21,000
Putnam B M	21,000
Pyefinch M M	21,000
Quan J T	21,000
Quan N	21,000
Quan T	21,000
Raham E K	21,000
Rajala V A	21,000
Ram Y J	21,000
Randell C H	21,000
Randolph D	21,000
Randolph J M	21,000
Rasmussen P	21,000
Raval J T	21,000
Raycraft K J A	21,000
Read K	21,000
Reade C	21,000
Reddeman W	21,000
Redmond M	21,000
Reinbold K	21,000
Rellinger C Y	21,000
Renaud N Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Reuzenaar K	21,000
Rezansoff K	21,000
Rezeli G	21,000
Richer D	21,000
Riedstra M F	21,000
Riley N	21,000
Rinas R H	21,000
Riskie S	21,000
Robbins E E	21,000
Roberts L S	21,000
Robertson J M	21,000
Robertson K	21,000
Robino K C	21,000
Robinson C	21,000
Robinson I Y	21,000
Robinson K	21,000
Robinson M	21,000
Robinson Y F	21,000
Robson K	21,000
Rogers N	21,000
Roller A	21,000
Ronson M J	21,000
Rosenberger S	21,000
Rosenthal H M	21,000
Ross J M	21,000
Ross J K	21,000
Ross J	21,000
Ross M K	21,000
Roth K K	21,000
Rowley H	21,000
Rumble Y M	21,000
Runnalls M M	21,000
Ruscheinski M M	21,000
Russell J E	21,000
Russell M	21,000
Russell M	21,000
Ryan J M	21,000
Ryan J B	21,000
Ryan J K	21,000
Ryan N A	21,000
Ryder S	21,000
Rygnestad V F	21,000
Ryning K	21,000
Ryoji A	21,000
Ryoji H H	21,000
Ryoji T	21,000
Ryono S	21,000
Ryujin A	21,000
Ryujin E T	21,000
Ryujin I S	21,000
Ryujin M K	21,000
Ryujin M	21,000
Ryujin S B	21,000
Ryujin Y	21,000
Sada M	21,000
Sadafusa S	21,000
Saga A K	21,000
Saga F T	21,000
Saga H S	21,000
Saga S	21,000
Sagara F	21,000
Sagara H H	21,000
Sagara J	21,000
Sagara J Y	21,000
Sagara K J	21,000
Sagara M N	21,000
Sagara M	21,000
Sagara R K	21,000
Sagara R	21,000
Sagara T	21,000
Sagara T	21,000
Sagara T	21,000
Saiki F F	21,000
Sakai N	21,000
Saiki T	21,000
Saimoto C M	21,000
Saimoto F J	21,000
Saimoto K T	21,000
Saimoto M	21,000
Saimoto S	21,000
Saimoto The Estate of Nobuko	21,000
Saisho A	21,000
Saisho B	21,000
Saisho G T	21,000
Saisho J	21,000
Saito A	21,000
Saito A J	21,000
Saito C	21,000
Saito C E	21,000
Saito D N	21,000
Saito E	21,000
Saito E G	21,000
Saito E	21,000
Saito F I	21,000
Saito F F	21,000
Saito F R	21,000
Saito G	21,000
Saito G S	21,000
Saito H	21,000
Saito H T	21,000
Saito I	21,000
Saito J	21,000
Saito J	21,000
Saito J	21,000
Saito J Y	21,000
Saito J H	21,000
Saito K	21,000
Saito K	21,000
Saito K	21,000
Saito K E	21,000
Saito L	21,000
Saito M K	21,000
Saito M	21,000
Saito M Y	21,000
Saito M C	21,000
Saito M	21,000
Saito M	21,000
Saito M	21,000
Saito N N	21,000
Saito R	21,000
Saito R G	21,000
Saito S	21,000
Saito S	21,000
Saito S	21,000
Saito S	21,000
Saito S G	21,000
Saito The Estate of Hanako	21,000
Saito T T	21,000
Saito T	21,000
Saito T T	21,000
Saito T	21,000
Saito T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Saito T	21,000
Saito T	21,000
Saito W M	21,000
Saito Y R	21,000
Saito Y	21,000
Saito Y	21,000
Saito Y	21,000
Saito Y J	21,000
Saka J Y	21,000
Saka T	21,000
Saka U	21,000
Sakaguchi A Y	21,000
Sakaguchi H	21,000
Sakaguchi H	21,000
Sakaguchi K A	21,000
Sakaguchi T	21,000
Sakai A	21,000
Sakai C	21,000
Sakai C	21,000
Sakai D S	21,000
Sakai E G	21,000
Sakai E	21,000
Sakai G	21,000
Sakai H H	21,000
Sakai I	21,000
Sakai J H	21,000
Sakai K	21,000
Sakai K	21,000
Sakai K	21,000
Sakai M H	21,000
Sakai M A	21,000
Sakai M	21,000
Sakai R Y	21,000
Sakai S	21,000
Sakai S	21,000
Sakai S J	21,000
Sakai T	21,000
Sakai T T	21,000
Sakai Y	21,000
Sakai Y	21,000
Sakai Y	21,000
Sakai Y	21,000
Sakai Y F	21,000
Sakai Y	21,000
Sakai Y	21,000
Sakaki E	21,000
Sakaki I	21,000
Sakaki M M	21,000
Sakaki M	21,000
Sakaki N	21,000
Sakaki R M	21,000
Sakaki S	21,000
Sakaki S T	21,000
Sakaki S	21,000
Sakaki T	21,000
Sakaki T T	21,000
Sakaki Y	21,000
Sakakibara A	21,000
Sakakibara C	21,000
Sakakibara F	21,000
Sakakibara K	21,000
Sakakibara K	21,000
Sakakibara K	21,000
Sakakibara M	21,000
Sakakibara M	21,000
Sakakibara M	21,000

Particulars and payee	Amount
	$
Sakakibara M	21,000
Sakakibara T	21,000
Sakakibara T A	21,000
Sakakibara T J	21,000
Sakakibara T	21,000
Sakakibara T	21,000
Sakakibara W D	21,000
Sakakibara Y Y	21,000
Sakakibara Y	21,000
Sakamoto A E	21,000
Sakamoto A G	21,000
Sakamoto A T	21,000
Sakamoto B A	21,000
Sakamoto B	21,000
Sakamoto B T	21,000
Sakamoto D U	21,000
Sakamoto D	21,000
Sakamoto E	21,000
Sakamoto F E	21,000
Sakamoto F K	21,000
Sakamoto F	21,000
Sakamoto G K	21,000
Sakamoto G H	21,000
Sakamoto G H	21,000
Sakamoto H	21,000
Sakamoto H	21,000
Sakamoto H W	21,000
Sakamoto H	21,000
Sakamoto I H	21,000
Sakamoto I	21,000
Sakamoto J	21,000
Sakamoto J M	21,000
Sakamoto J M	21,000
Sakamoto K K	21,000
Sakamoto K	21,000
Sakamoto K	21,000
Sakamoto K	21,000
Sakamoto K	21,000
Sakamoto L K	21,000
Sakamoto L E	21,000
Sakamoto L M	21,000
Sakamoto L A	21,000
Sakamoto M	21,000
Sakamoto M M	21,000
Sakamoto M	21,000
Sakamoto M	21,000
Sakamoto M	21,000
Sakamoto M	21,000
Sakamoto M A R	21,000
Sakamoto N	21,000
Sakamoto N	21,000
Sakamoto N	21,000
Sakamoto N	21,000
Sakamoto P	21,000
Sakamoto R	21,000
Sakamoto R	21,000
Sakamoto R T	21,000
Sakamoto R	21,000
Sakamoto S	21,000
Sakamoto S	21,000
Sakamoto S	21,000
Sakamoto S	21,000
Sakamoto S R	21,000
Sakamoto S	21,000
Sakamoto T	21,000
Sakamoto T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Sakamoto T	21,000
Sakamoto T D	21,000
Sakamoto T	21,000
Sakamoto The Estate of Aya	21,000
Sakamoto The Estate of Emiko Emy	21,000
Sakamoto T	21,000
Sakamoto T	21,000
Sakamoto T	21,000
Sakamoto T	21,000
Sakamoto U	21,000
Sakamoto V	21,000
Saakmoto Y R	21,000
Sakamoto Y D	21,000
Sakamoto Y	21,000
Sakamoto-Singh C F	21,000
Sakata A	21,000
Sakata E K	21,000
Sakata H	21,000
Sakata K	21,000
Sakata K	21,000
Sakata M	21,000
Sakata M	21,000
Sakata R N	21,000
Sakata S	21,000
Sakata T	21,000
Sakata T	21,000
Sakauye K R	21,000
Sakauye K	21,000
Sakauye L K	21,000
Sakauye T	21,000
Sakauye T	21,000
Sakauye Y	21,000
Sakiyama A	21,000
Sakiyama A	21,000
Sakiyama A	21,000
Sakiyama B	21,000
Sakiyama K	21,000
Sakiyama K K	21,000
Sakiyama N	21,000
Sakiyama R S	21,000
Sakiyama S	21,000
Sakiyama S	21,000
Sakiyama T E	21,000
Sakon C A	21,000
Sakon H C	21,000
Sakon M	21,000
Sakon M	21,000
Sakon P	21,000
Sakon S	21,000
Sakon T M	21,000
Sakow C	21,000
Sakuda H	21,000
Sakuda K	21,000
Sakuma A E	21,000
Sakuma H H	21,000
Sakuma S	21,000
Sakuma S	21,000
Sakuma T H	21,000
Sakuma Y	21,000
Sakumoto A J	21,000
Sakumoto G S	21,000
Sakumoto S	21,000
Sakura C	21,000
Sakura F M	21,000
Sakura F T	21,000
Sakura G I	21,000
Sakura G	21,000
Sakura K A	21,000
Sakura M	21,000
Sakura P H	21,000
Sakura T T	21,000
Sakurai A A	21,000
Sakurai G	21,000
Sakurai I	21,000
Sakurai S	21,000
Salveson M	21,000
Salzgeber S R	21,000
Sambora Y	21,000
Samejima S	21,000
Sameshima E	21,000
Sameshima H	21,000
Sameshima H	21,000
Sameshima K	21,000
Sameshima K	21,000
Sameshima L H	21,000
Sameshima M M	21,000
Sameshima M	21,000
Sameshima M R	21,000
Sameshima M	21,000
Sameshima R T	21,000
Sameshima T	21,000
Sameshima T	21,000
Sameshima T	21,000
Sameshima T	21,000
Sameshima T	21,000
Sameshima Y	21,000
Sameshima Y	21,000
Sando T	21,000
Sanmiya E	21,000
Sanmiya K E	21,000
Sanmiya R J	21,000
Sanmiya T	21,000
Sanmiya T S	21,000
Sanmiya T B	21,000
Sano A	21,000
Sano E S	21,000
Sano E T	21,000
Sano E	21,000
Sano F F	21,000
Sano F	21,000
Sano J	21,000
Sano J R	21,000
Sano J	21,000
Sano K	21,000
Sano K	21,000
Sano L	21,000
Sano M T	21,000
Sano M S	21,000
Sano N	21,000
Sano P	21,000
Sano R K	21,000
Sano R K	21,000
Sano S S	21,000
Sano S H	21,000
Sano T	21,000
Saper S	21,000
Sarginson V M	21,000
Saruwatari M M	21,000
Saruwatari M	21,000
Saruwatari S	21,000
Saruwatari S M	21,000
Saruwatari T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Saruwatari T	21,000
Saruwatari Y	21,000
Saruyama C I	21,000
Saruyama L M	21,000
Sasaguchi T	21,000
Sasaki A	21,000
Sasaki A	21,000
Sasaki B Y	21,000
Sasaki D C	21,000
Sasaki E Y	21,000
Sasaki F Y	21,000
Sasaki F	21,000
Sasaki G R	21,000
Sasaki G K	21,000
Sasaki H	21,000
Sasaki H G	21,000
Sasaki H N	21,000
Sasaki H	21,000
Sasaki H	21,000
Sasaki I G	21,000
Sasaki J	21,000
Sasaki K K	21,000
Sasaki K	21,000
Sasaki K K	21,000
Sasaki K K	21,000
Sasaki K	21,000
Sasaki M	21,000
Sasaki M M	21,000
Sasaki M	21,000
Sasaki M	21,000
Sasaki M	21,000
Sasaki N	21,000
Sasaki N	21,000
Sasaki N	21,000
Sasaki N	21,000
Sasaki P A	21,000
Sasaki P	21,000
Sasaki R K	21,000
Sasaki R	21,000
Sasaki R K	21,000
Sasaki R A	21,000
Sasaki R	21,000
Sasaki R W	21,000
Sasaki S D	21,000
Sasaki S	21,000
Sasaki S	21,000
Sasaki S	21,000
Sasaki S S	21,000
Sasaki S	21,000
Sasaki S	21,000
Sasaki T	21,000
Sasaki T	21,000
Sasaki T M	21,000
Sasaki T	21,000
Sasaki T N	21,000
Sasaki T	21,000
Sasaki T R	21,000
Sasaki T T	21,000
Sasaki Y	21,000
Sasaki Y I	21,000
Sasaki Y E	21,000
Sasaki Y	21,000
Sassa P Y	21,000
Sassa R T	21,000
Sata R	21,000
Sato A	21,000
Sato A	21,000
Sato A	21,000
Sato A H	21,000
Sato B S	21,000
Sato E	21,000
Sato F	21,000
Sato F	21,000
Sato G M	21,000
Sato G T	21,000
Sato H	21,000
Sato H	21,000
Sato H	21,000
Sato H	21,000
Sato H	21,000
Sato I	21,000
Sato J K	21,000
Sato J	21,000
Sato J H	21,000
Sato J	21,000
Sato K	21,000
Sato K	21,000
Sato K I	21,000
Sato K	21,000
Sato K	21,000
Sato K	21,000
Sato K	21,000
Sato K	21,000
Sato K	21,000
Sato M	21,000
Sato M	21,000
Sato M	21,000
Sato M R	21,000
Sato N	21,000
Sato P Z	21,000
Sato R S	21,000
Sato R M	21,000
Sato S	21,000
Sato S	21,000
Sato S	21,000
Sato S	21,000
Sato S	21,000
Sato S D	21,000
Sato S A	21,000
Sato S S	21,000
Sato S S	21,000
Sato T T	21,000
Sato T	21,000
Sato T	21,000
Sato T	21,000
Sato T M	21,000
Sato T T	21,000
Sato T	21,000
Sato Y	21,000
Sato Y J	21,000
Sato Y	21,000
Satta C	21,000
Saunders B J	21,000
Saunders S S	21,000
Savage T	21,000
Sawa C	21,000
Sawa R E	21,000
Sawa S	21,000
Sawa U	21,000
Sawa Y	21,000
Sawada B	21,000
Sawada B K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Sawada C H	21,000
Sawada D	21,000
Sawada D	21,000
Sawada E	21,000
Sawada F	21,000
Sawada G	21,000
Sawada G E	21,000
Sawada H H	21,000
Sawada J M	21,000
Sawada J	21,000
Sawada J H	21,000
Sawada J	21,000
Sawada J M	21,000
Sawada K	21,000
Sawada K	21,000
Sawada L M	21,000
Sawada M	21,000
Sawada M	21,000
Sawada N	21,000
Sawada S G	21,000
Sawada S	21,000
Sawada T T	21,000
Sawada T	21,000
Sawada T	21,000
Sawada T T	21,000
Sawara N	21,000
Sawayama A	21,000
Sawayama G T	21,000
Sawayama K	21,000
Sawayama T T	21,000
Sayle K	21,000
Schenk T	21,000
Schermann P	21,000
Schmidt R	21,000
Schneider S	21,000
Schneider S	21,000
Schrader Y	21,000
Schrottner P A	21,000
Schulz E	21,000
Schulz K C	21,000
Scott A H	21,000
Seike T	21,000
Seki A M	21,000
Seki H S	21,000
Seki J	21,000
Seki J Y	21,000
Seki J J	21,000
Seki K	21,000
Seki K	21,000
Seki M M	21,000
Seki M	21,000
Seki M M	21,000
Seki O	21,000
Seki R K	21,000
Seki S S	21,000
Seki T	21,000
Seki T	21,000
Seki T	21,000
Seki T	21,000
Seki T	21,000
Sekine J J	21,000
Sekine R Y	21,000
Sekine T I	21,000
Sekiya C N	21,000
Sekiya E	21,000
Sekiya F	21,000
Sekiya F	21,000
Sekiya H K	21,000
Sekiya K	21,000
Sekiya M	21,000
Sekiya S	21,000
Sekiya T	21,000
Seko F T	21,000
Seko K K	21,000
Seko M M	21,000
Seko M N	21,000
Seko R	21,000
Seko R	21,000
Seko S	21,000
Seko T J	21,000
Seko T	21,000
Seller A A	21,000
Senda F	21,000
Senda H	21,000
Senda K	21,000
Senda M B	21,000
Senda S J	21,000
Senda Y	21,000
Sens S	21,000
Serizawa K	21,000
Serizawa M	21,000
Serizawa M	21,000
Serizawa S	21,000
Serizawa S	21,000
Setoguchi N K	21,000
Setoguchi R T	21,000
Setoguchi S	21,000
Setoguchi S	21,000
Setoguichi K K	21,000
Shabatura T E	21,000
Sharp J M	21,000
Shefman V A	21,000
Sheldrake B	21,000
Sherwick A J	21,000
Sherwood M A	21,000
Shiba F	21,000
Shibata I S	21,000
Shibata I	21,000
Shibata K	21,000
Shibata K	21,000
Shibata M	21,000
Shibata N	21,000
Shibata R K	21,000
Shibata R H	21,000
Shibata S	21,000
Shibata T	21,000
Shibuta K K	21,000
Shibuta M	21,000
Shibuta M K	21,000
Shibuya C	21,000
Shibuya D K	21,000
Shibuya K H	21,000
Shibuya R	21,000
Shiga A	21,000
Shiga A G	21,000
Shiga H B	21,000
Shiga M	21,000
Shiga R T	21,000
Shiga T T	21,000
Shiga T T	21,000
Shiga T J	21,000
Shiga U	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Shigaki M	21,000	Shikaze R K	21,000
Shigehiro A S	21,000	Shikaze S M	21,000
Shigehiro A M	21,000	Shikaze S S	21,000
Shigehiro A	21,000	Shima Y	21,000
Shigehiro E	21,000	Shimabukuro M	21,000
Shigehiro H	21,000	Shimada A B	21,000
Shigehiro H S	21,000	Shimada F	21,000
Shigehiro J Y	21,000	Shimada H	21,000
Shigehiro J S	21,000	Shimada K	21,000
Shigehiro K	21,000	Shimada R T	21,000
Shigehiro K	21,000	Shimada S A	21,000
Shigehiro K K	21,000	Shimada S	21,000
Shigehiro K	21,000	Shimada T F	21,000
Shigehiro S S	21,000	Shimane K H	21,000
Shigehiro T T	21,000	Shimane M	21,000
Shigeishi E E	21,000	Shimano D	21,000
Shigeishi G S	21,000	Shimano F M	21,000
Shigeishi M	21,000	Shimano F M	21,000
Shigeishi S S	21,000	Shimano G	21,000
Shigeishi T R	21,000	Shimano K K	21,000
Shigeishi T	21,000	Shimano M	21,000
Shigeishi T D	21,000	Shimano Y	21,000
Shigeishi Y B	21,000	Shimbashi A	21,000
Shigematsu H	21,000	Shimbashi E J	21,000
Shigematsu K	21,000	Shimbashi K K	21,000
Shigematsu N H	21,000	Shimbashi P	21,000
Shigematsu S	21,000	Shimbashi S	21,000
Shigematsu Y	21,000	Shimbashi W	21,000
Shigematsu Y	21,000	Shimizu A S	21,000
Shigemi T	21,000	Shimizu A S	21,000
Shigeoka J M	21,000	Shimizu A C S	21,000
Shigeta J	21,000	Shimizu B	21,000
Shigeta J	21,000	Shimizu B S	21,000
Shigetomi K	21,000	Shimizu C	21,000
Shigetomi K	21,000	Shimizu C	21,000
Shigetomi K K	21,000	Shimizu D K	21,000
Shigetomi L Y	21,000	Shimizu E	21,000
Shigeyama H	21,000	Shimizu G	21,000
Shigeyoshi S	21,000	Shimizu G M	21,000
Shiho I Y	21,000	Shimizu H J	21,000
Shiho J	21,000	Shimizu H G	21,000
Shiho J N	21,000	Shimizu H H	21,000
Shiho K	21,000	Shimizu H J A	21,000
Shiho T	21,000	Shimizu H	21,000
Shikano M	21,000	Shimizu J	21,000
Shikatani A	21,000	Shimizu J K	21,000
Shikatani D	21,000	Shimizu J A	21,000
Shikatani G	21,000	Shimizu J M	21,000
Shikatani J	21,000	Shimizu J K	21,000
Shikatani J	21,000	Shimizu J M	21,000
Shikatani J H	21,000	Shimizu K	21,000
Shikatani K M	21,000	Shimizu K M	21,000
Shikatani K	21,000	Shimizu K	21,000
Shikatani M	21,000	Shimizu K B	21,000
Shikatani M T	21,000	Shimizu K	21,000
Shikatani M	21,000	Shimizu K	21,000
Shikatani S K	21,000	Shimizu K	21,000
Shikatani S M	21,000	Shimizu K	21,000
Shikatani T	21,000	Shimizu K P	21,000
Shikatani Y I	21,000	Shimizu L	21,000
Shikaze B	21,000	Shimizu M A	21,000
Shikaze D S	21,000	Shimizu M	21,000
Shikaze E	21,000	Shimizu M R	21,000
Shikaze F J	21,000	Shimizu M L	21,000
Shikaze K	21,000	Shimizu M	21,000
Shikaze K	21,000	Shimizu N	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Shimizu R	21,000
Shimizu S	21,000
Shimizu S	21,000
Shimizu S P	21,000
Shimizu S S	21,000
Shimizu S G	21,000
Shimizu T	21,000
Shimizu T	21,000
Shimizu The Estate of Linda C	21,000
Shimizu The Estate of Suzie S	21,000
Shimizu T	21,000
Shimizu T	21,000
Shimizu T J	21,000
Shimizu T	21,000
Shimizu V Y	21,000
Shimo-Takahara G	21,000
Shimoda A K	21,000
Shimoda B	21,000
Shimoda C	21,000
Shimoda D	21,000
Shimoda D	21,000
Shimoda D K	21,000
Shimoda H	21,000
Shimoda H	21,000
Shimoda I S	21,000
Shimoda J Y	21,000
Shimoda K	21,000
Shimoda K	21,000
Shimoda L Y	21,000
Shimoda L T	21,000
Shimoda L K	21,000
Shimoda L F	21,000
Shimoda L S	21,000
Shimoda M M	21,000
Shimoda M	21,000
Shimoda M	21,000
Shimoda M	21,000
Shimoda N	21,000
Shimoda S G	21,000
Shimoda S F	21,000
Shimoda Y N	21,000
Shimodaira T	21,000
Shimoji J	21,000
Shimoji K	21,000
Shimoji M	21,000
Shimoji M	21,000
Shimoji R	21,000
Shimoji S	21,000
Shimoji T	21,000
Shimoji Y	21,000
Shimokura A M	21,000
Shimokura E A	21,000
Shimokura S R	21,000
Shimomatsu M G	21,000
Shimomura S J	21,000
Shimomura T	21,000
Shimonaka K	21,000
Shimono A J	21,000
Shimono G	21,000
Shimotakahara D M	21,000
Shimotakahara H L	21,000
Shimotakahara J T	21,000
Shimotakahara J	21,000
Shimotakahara S	21,000
Shimotakahara T	21,000
Shimoto S	21,000
Shimoyama B	21,000
Shimoyama G	21,000
Shimozawa A K	21,000
Shimozawa D T	21,000
Shimozawa F	21,000
Shimozawa H	21,000
Shimozawa K	21,000
Shimozawa M	21,000
Shimozawa S S	21,000
Shimozawa T T	21,000
Shimozawa W R	21,000
Shimozawa W W	21,000
Shimura I F	21,000
Shin G	21,000
Shin H	21,000
Shin H	21,000
Shin H R	21,000
Shin J	21,000
Shin K	21,000
Shin L R	21,000
Shin M	21,000
Shin M	21,000
Shin M K	21,000
Shin N A	21,000
Shin N	21,000
Shin R E	21,000
Shinde J G	21,000
Shinde K	21,000
Shinde L	21,000
Shinde M	21,000
Shinde N	21,000
Shinde O	21,000
Shinde R M	21,000
Shinde R H	21,000
Shinde S	21,000
Shinde S	21,000
Shinde S	21,000
Shinde T T	21,000
Shinde T	21,000
Shinde W	21,000
Shinde Y	21,000
Shindler P J	21,000
Shinkawa M	21,000
Shinkoda A T	21,000
Shinkoda H	21,000
Shinkoda K	21,000
Shinkoda T	21,000
Shinmoto A	21,000
Shinmoto M	21,000
Shinmoto Y	21,000
Shinmoto Y	21,000
Shino J S	21,000
Shino M	21,000
Shinobu M R M	21,000
Shinobu R R	21,000
Shinoby E W	21,000
Shinoda B N	21,000
Shinoda M	21,000
Shinohara C	21,000
Shinohara K K	21,000
Shinohara N	21,000
Shinohara R	21,000
Shinozaki B F	21,000
Shinozaki D M	21,000
Shinozaki K K	21,000
Shinozaki M M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Shintani A D	21,000
Shintani E T	21,000
Shintani H	21,000
Shintani H	21,000
Shintani H A	21,000
Shintani K J	21,000
Shintani M	21,000
Shintani M K	21,000
Shintani M	21,000
Shintani M W	21,000
Shintani P	21,000
Shintani P M	21,000
Shintani R S	21,000
Shintani S	21,000
Shintani Y	21,000
Shintani Y J	21,000
Shinya G A	21,000
Shinya H	21,000
Shinya S	21,000
Shinya S	21,000
Shinyei D H	21,000
Shiomi G K	21,000
Shiomi J M	21,000
Shiomi M T	21,000
Shiomi M	21,000
Shiomi R	21,000
Shiosaki Y	21,000
Shiozaki C	21,000
Shiozaki D F	21,000
Shiozaki F R	21,000
Shiozaki F	21,000
Shiozaki G T	21,000
Shiozaki J	21,000
Shiozaki J	21,000
Shiozaki K	21,000
Shiozaki R I	21,000
Shiozaki S	21,000
Shiozaki T	21,000
Shiozaki T	21,000
Shiozaki T	21,000
Shiraga K G	21,000
Shirai H H J	21,000
Shirai T	21,000
Shiraishi F	21,000
Shiraishi K K	21,000
Shiraishi R K	21,000
Shiraishi S R	21,000
Shiraishi S	21,000
Shiraishi T M	21,000
Shirakawa B K	21,000
Shirakawa K	21,000
Shirakawa K	21,000
Shirakawa N R	21,000
Shirakawa S	21,000
Shirakawa Y	21,000
Shiraki M	21,000
Shiraki T	21,000
Shishido A	21,000
Shishido C	21,000
Shishido E	21,000
Shishido I	21,000
Shishido K K	21,000
Shishido K	21,000
Shishido M	21,000
Shishido M	21,000
Shishido N H	21,000
Shishido T	21,000
Shitahodo H	21,000
Shitami G T	21,000
Shitami H	21,000
Shiyoji D	21,000
Shiyoji K	21,000
Shiyoji L	21,000
Shiyoji M	21,000
Shoda M	21,000
Shoji D R	21,000
Shoji E	21,000
Shoji G	21,000
Shoji H N	21,000
Shoji H M	21,000
Shoji K	21,000
Shoji K	21,000
Shoji M Y	21,000
Shoji N B	21,000
Shoji S K	21,000
Shoji T	21,000
Shoji T T	21,000
Shoji V M	21,000
Shoji Y	21,000
Shoji Y	21,000
Shoji Y A	21,000
Shojima E	21,000
Shono F	21,000
Shono K	21,000
Shoyama H K	21,000
Shoyama M	21,000
Shoyama M	21,000
Shozawa L A	21,000
Shudo A	21,000
Shudo C	21,000
Shudo K	21,000
Shudo M	21,000
Shudo S	21,000
Shuto D	21,000
Shuto J F	21,000
Shuto L T	21,000
Shuto N M	21,000
Siegel M S	21,000
Simon D M	21,000
Simpson R	21,000
Sims C	21,000
Singel F	21,000
Singh H M	21,000
Sjoberg J E	21,000
Skeith S J	21,000
Skibbe M	21,000
Skinner R	21,000
Slack J M	21,000
Sloane L M	21,000
Slye J	21,000
Smandych R	21,000
Smart N E	21,000
Smart N	21,000
Smedley C L	21,000
Smith E S	21,000
Smith G	21,000
Smith M C	21,000
Smith M	21,000
Smith M	21,000
Smith R	21,000
Smith R	21,000
Smith S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Smith S G	21,000
Smith T S	21,000
Smith Y H	21,000
Snellings L Y	21,000
Sobry H	21,000
Soga F Y	21,000
Soga G	21,000
Soga J K	21,000
Soga K	21,000
Soga M	21,000
Soga M	21,000
Soga M L	21,000
Soga M	21,000
Soga R	21,000
Sogawa A L	21,000
Sogawa C S	21,000
Sogawa C A	21,000
Sogawa E A	21,000
Sogawa K A	21,000
Sogawa L J M	21,000
Sogawa R A	21,000
Sogawa T	21,000
Sokugawa H	21,000
Sokugawa K	21,000
Sokugawa M M	21,000
Sokugawa N	21,000
Sokugawa R	21,000
Sokugawa S	21,000
Sokugawa S	21,000
Sokugawa The Estate of Yuki	21,000
Sokugawa T	21,000
Sokukawa E E	21,000
Somiya R	21,000
Sone A B	21,000
Sone H J	21,000
Sone K	21,000
Sone M N	21,000
Sone M	21,000
Sone N	21,000
Sone W M	21,000
Sone P H C	21,000
Sonoda A	21,000
Sonoda B	21,000
Sonoda J	21,000
Sonoda J H	21,000
Sonoda J K	21,000
Sonoda M	21,000
Sonoda P S	21,000
Sonoda R T	21,000
Sonoda S S	21,000
Sonoda S S	21,000
Sonoda T	21,000
Sonoda Y	21,000
Sora M	21,000
Sora M	21,000
Sora N S	21,000
Sora R	21,000
Sora S	21,000
Sora S	21,000
Sora Y J	21,000
Sorimoto Y	21,000
Sorlie D	21,000
Sormon T	21,000
Spangler M	21,000
Speck S S	21,000
Spence N	21,000
Spielmacher M A	21,000
Spooner I	21,000
Spreitzhofer J R	21,000
Sprung H S	21,000
Sracic M H	21,000
St. Germain E D	21,000
St. Hilaire L	21,000
St. Leger J M	21,000
Stacho M	21,000
Stainsby M	21,000
Stang N N	21,000
Starling C	21,000
Stearne E M	21,000
Steel S	21,000
Stein M E	21,000
Stein N	21,000
Stein R R	21,000
Stellmach O S	21,000
Stenekes H M	21,000
Sterling L S	21,000
Stevens F H	21,000
Stevens I H	21,000
Stevens J K	21,000
Stevenson F S	21,000
Stevenson G J	21,000
Stevenson T J	21,000
Stevenson T	21,000
Stewart K	21,000
Stewart M R	21,000
Stewart M	21,000
Stewart M	21,000
Stewart T A	21,000
Stillwell B M	21,000
Stokes W D	21,000
Stoltz J J M	21,000
Stone H V	21,000
Straus L S	21,000
Stroud M H	21,000
Stuart F S	21,000
Stuart H	21,000
Sturley C	21,000
Suarez A E	21,000
Suda K	21,000
Suda M	21,000
Sudo C	21,000
Sudo D C	21,000
Sudo R	21,000
Suefuji S	21,000
Suefuji S Y	21,000
Suefuji T	21,000
Suehiro C S	21,000
Suehiro J	21,000
Suehiro K R	21,000
Suehiro M	21,000
Suenaga H J	21,000
Suenaga S	21,000
Suenaga T	21,000
Suga A K	21,000
Suga A S	21,000
Suga C	21,000
Suga F W	21,000
Suga F S	21,000
Suga H	21,000
Suga K K	21,000
Suga K	21,000
Suga K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Suga M	21,000
Suga R	21,000
Suga R	21,000
Suga S	21,000
Suga T	21,000
Sugai A A	21,000
Sugai J I	21,000
Sugai J T	21,000
Sugai K	21,000
Sugai R	21,000
Sugai S	21,000
Sugai Y	21,000
Sugamori K K	21,000
Sugamori M	21,000
Sugamori M	21,000
Sugamori S I	21,000
Sugamori S E	21,000
Sugamori S	21,000
Sugawara A	21,000
Sugawara F	21,000
Sugawara K	21,000
Sugawara S	21,000
Sugawara S	21,000
Sugawara T F	21,000
Sugawara The Estate of Watari	21,000
Sugawara Y	21,000
Sugawara Z	21,000
Sugaya Y	21,000
Sugie A I	21,000
Sugie H K	21,000
Sugie M	21,000
Sugie S	21,000
Sugie S	21,000
Sugie S	21,000
Sugihara A	21,000
Sugiman R	21,000
Sugimoto D M	21,000
Sugimoto E R	21,000
Sugimoto F F	21,000
Sugimoto F	21,000
Sugimoto H M	21,000
Sugimoto I A	21,000
Sugimoto K	21,000
Sugimoto K K	21,000
Sugimoto K	21,000
Sugimoto K	21,000
Sigimoto M M	21,000
Sigimoto M	21,000
Sigimoto M	21,000
Sigimoto M	21,000
Sugimoto N	21,000
Sugimoto N	21,000
Sugimoto N	21,000
Sigimoto S	21,000
Sugimoto S J	21,000
Sigimoto T	21,000
Sugimoto T P	21,000
Sugimoto T S	21,000
Sugimoto Y	21,000
Sugimoto Y	21,000
Sugimura K	21,000
Sugimura K	21,000
Sugimura M	21,000
Sugimura Y	21,000
Suginobu T	21,000
Suginomori E	21,000

Particulars and payee	Amount
	$
Sugiura E	21,000
Sugiura J S	21,000
Sugiura M	21,000
Sugiura S	21,000
Sugiura S	21,000
Sugiura T P	21,000
Sugiura T	21,000
Sugiyama B K	21,000
Sugiyama G R	21,000
Sugiyama G S	21,000
Sugiyama H S	21,000
Sugiyama J S	21,000
Sugiyama J F	21,000
Sugiyama J Y	21,000
Sugiyama K A	21,000
Sugiyama K	21,000
Sugiyama K	21,000
Sugiyama M Y	21,000
Sugiyama M D	21,000
Sugiyama M	21,000
Sugiyama P	21,000
Sugiyama S	21,000
Sugiyama S	21,000
Sumi B S	21,000
sumi C K	21,000
Sumi D S H	21,000
Sumi E S	21,000
Sumi E	21,000
Sumi H	21,000
Sumi H G	21,000
Sumi H	21,000
Sumi H	21,000
Sumi L	21,000
Sumi M	21,000
Sumi M M	21,000
Sumi R T	21,000
Sumi R	21,000
Sumi R R	21,000
SumI S	21,000
SumI S	21,000
Sumi T W	21,000
Sumi The Estate of Toshiaki	21,000
Sumi T	21,000
Sumi T A	21,000
Sumi T F	21,000
Sumida G	21,000
Sumida M	21,000
Sumida S S	21,000
Sumida T	21,000
Sumida T S	21,000
Sumioka T	21,000
Sumiya H	21,000
Sumiya O	21,000
Sumiya Y	21,000
Sunada J	21,000
Sunada K	21,000
Sunada M	21,000
Sunada M	21,000
Sunada T M	21,000
Sunahara A G	21,000
Sunahara F A	21,000
Sunahara F D	21,000
Sunahara R Y	21,000
Sunahara S J	21,000
Sunahara T	21,000
Sundarakumara T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Sunohara I	21,000
Sunohara J M	21,000
Sunohara M	21,000
Sunohara P T	21,000
Sutcliffe E G	21,000
Sutherland A	21,000
Sutherland T	21,000
Suto C	21,000
Suto S	21,000
Suto T	21,000
Suyama C K	21,000
Suyama E	21,000
Suyama G G	21,000
Suyama G	21,000
Suyama K	21,000
Suyama M W	21,000
Suyama S	21,000
Suyama T	21,000
Suyama T	21,000
Suyama T	21,000
Suyama Y	21,000
Suyama Y	21,000
Suyama Y M	21,000
Suyehiro C E	21,000
Suyehiro H	21,000
Suyehiro I	21,000
Suyehiro M	21,000
Suyehiro S	21,000
Suzuki A G	21,000
Suzuki A	21,000
Suzuki B F	21,000
Suzuki B M	21,000
Suzuki B M	21,000
Suzuki C	21,000
Suzuki C	21,000
Suzuki D Y	21,000
Suzuki D	21,000
Suzuki D M	21,000
Suzuki E	21,000
Suzuki E	21,000
Suzuki G Y	21,000
Suzuki G D	21,000
Suzuki G	21,000
Suzuki G D	21,000
Suzuki G	21,000
Suzuki H	21,000
Suzuki H C	21,000
Suzuki J H	21,000
Suzuki J T	21,000
Suzuki J Y	21,000
Suzuki J	21,000
Suzuki J H	21,000
Suzuki J T	21,000
Suzuki J S	21,000
Suzuki J	21,000
Suzuki K K	21,000
Suzuki K	21,000
Suzuki K H	21,000
Suzuki K R	21,000
Suzuki K K	21,000
Suzuki K	21,000
Suzuki K H	21,000
Suzuki K K	21,000
Suzuki K	21,000
Suzuki K	21,000
Suzuki K	21,000
Suzuki K L	21,000
Suzuki K K	21,000
Suzuki L	21,000
Suzuki M	21,000
Suzuki M W	21,000
Suzuki M M	21,000
Suzuki N	21,000
Suzuki P A	21,000
Suzuki R T	21,000
Suzuki R	21,000
Suzuki S	21,000
Suzuki S	21,000
Suzuki S A	21,000
Suzuki S E	21,000
Suzuki S	21,000
Suzuki S	21,000
Suzuki S	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki T	21,000
Suzuki V T	21,000
Suzuki Y	21,000
Suzuki Y	21,000
Suzuki-Arthure D N	21,000
Svenson E S	21,000
Swanson E R	21,000
Swanson E S	21,000
Swartz B A	21,000
Swiston T J	21,000
Sylvester D	21,000
Szekely A	21,000
Szilock S S	21,000
Taba E	21,000
Taba J	21,000
Taba K	21,000
Taba R	21,000
Taba Y	21,000
Taba Y	21,000
Tabata A H	21,000
Tabata B	21,000
Tabata C	21,000
Tabata F	21,000
Tabata H	21,000
Tabata H D	21,000
Tabata H	21,000
Tabata M	21,000
Tabata M	21,000
Tabata S	21,000
Tabata S	21,000
Tabata S S	21,000
Tabata S	21,000
Tabata T	21,000
Tabata T P	21,000
Tabata T	21,000
Tabe T	21,000
Tabuchi A H	21,000
Tabuchi A	21,000
Tabuchi F	21,000
Tabuchi K K	21,000
Tabuchi M	21,000
Tabuchi R M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Tabuchi S S	21,000	Taira T	21,000
Tabuchi T	21,000	Tajiri J	21,000
Tada B	21,000	Tajiri L	21,000
Tada G	21,000	Tajiri M N	21,000
Tada I	21,000	Tajiri R	21,000
Tada K	21,000	Tajiri R	21,000
Tada K	21,000	Tajiri T	21,000
Tada S S	21,000	Tajiri T	21,000
Tada T T	21,000	Takada I	21,000
Tada T	21,000	Takada K N	21,000
Tada T	21,000	Takada M S	21,000
Tada Y R	21,000	Takada M	21,000
Tadokoro A	21,000	Takada P	21,000
Tadokoro J	21,000	Takada T	21,000
Tadokoro S	21,000	Takagaki C C	21,000
Tagami G K	21,000	Takagi F Y	21,000
Tagami J A	21,000	Takagi I N	21,000
Tagami K	21,000	Takagi M	21,000
Tagami K	21,000	Takagi R T	21,000
Tagami M F	21,000	Takagi S S	21,000
Tagami M R	21,000	Takaguchi H	21,000
Tagami S S	21,000	Takaguchi J N	21,000
Tagami S	21,000	Takaguchi K	21,000
Tagami S	21,000	Takaguchi M	21,000
Tagami T T	21,000	Takaguchi R	21,000
Tagami Y	21,000	Takaguchi Y	21,000
Taguchi C M	21,000	Takahara S	21,000
Taguchi E K	21,000	Takahashi A	21,000
Taguchi H	21,000	Takahashi A J	21,000
Taguchi H	21,000	Takahashi A M	21,000
Taguchi I T	21,000	Takahashi A	21,000
Taguchi K K	21,000	Takahashi A A	21,000
Taguchi K S	21,000	Takahashi B M	21,000
Taguchi N	21,000	Takahashi C M	21,000
Taguchi N	21,000	Takahashi C	21,000
Taguchi S	21,000	Takahashi D T	21,000
Taguchi S S	21,000	Takahashi D N	21,000
Taguchi V Y	21,000	Takahashi E M	21,000
Taguchi Y	21,000	Takahashi E Y	21,000
Taguchi Y J	21,000	Takahashi F	21,000
Tahara A	21,000	Takahashi F	21,000
Tahara D T	21,000	Takahashi F R	21,000
Tahara H	21,000	Takahashi G	21,000
Tahara I K	21,000	Takahashi G	21,000
Tahara J S	21,000	Takahashi G Y	21,000
Tahara M S	21,000	Takahashi H H	21,000
Tahara M	21,000	Takahashi H	21,000
Tahara M	21,000	Takahashi H	21,000
Tahara M	21,000	Takahashi H	21,000
Tahara M	21,000	Takahashi H M	21,000
Tahara S	21,000	Takahashi H	21,000
Tahara S	21,000	Takahashi I	21,000
Tahara S	21,000	Takahashi I R	21,000
Tahara T K	21,000	Takahashi J	21,000
Tahara T J	21,000	Takahashi J H	21,000
Tahara T	21,000	Takahashi J C	21,000
Tahara T	21,000	Takahashi J T	21,000
Tai K	21,000	Takahashi J A	21,000
Taiji S	21,000	Takahashi J H	21,000
Taillefer G	21,000	Takahashi K F	21,000
Tainaka D K	21,000	Takahashi K	21,000
Tainaka H	21,000	Takahashi K R	21,000
Tainaka M	21,000	Takahashi K	21,000
Tainaka W	21,000	Takahashi K P	21,000
Taira P K	21,000	Takahashi L T	21,000
Taira S	21,000	Takahashi M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Takahashi M J	21,000
Takahashi M	21,000
Takahashi M	21,000
Takahashi M	21,000
Takahashi M	21,000
Takahashi M	21,000
Takahashi M J	21,000
Takahashi M M	21,000
Takahashi N	21,000
Takahashi P F	21,000
Takahashi R D	21,000
Takahashi R	21,000
Takahashi S S	21,000
Takahashi S	21,000
Takahashi S	21,000
Takahashi S C	21,000
Takahashi S	21,000
Takahashi S	21,000
Takahashi S	21,000
Takahashi S	21,000
Takahashi S	21,000
Takahashi S G	21,000
Takahashi S	21,000
Takahashi S N	21,000
Takahashi S	21,000
Takahashi S Y	21,000
Takahashi T F	21,000
Takahashi T J	21,000
Takahashi T K	21,000
Takahashi T T	21,000
Takahashi T K	21,000
Takahashi T T	21,000
Takahashi T	21,000
Takahashi T S	21,000
Takahashi W H	21,000
Takahashi W Y	21,000
Takahashi Y S	21,000
Takai C	21,000
Takai D	21,000
Takai N	21,000
Takai S	21,000
Takai Y	21,000
Takaki A K	21,000
Takaki D	21,000
Takaki F I	21,000
Takaki G G	21,000
Takaki G M	21,000
Takaki J S	21,000
Takaki K J	21,000
Takaki R	21,000
Takaki W	21,000
Takama S	21,000
Takamatsu K K	21,000
Takamatsu K	21,000
Takano D K	21,000
Takano H F	21,000
Takano M	21,000
Takano M T	21,000
Takano M M	21,000
Takano S	21,000
Takano T	21,000
Takano T	21,000
Takao M	21,000
Takaoka C K	21,000
Takaoka E	21,000
Takaoka G M	21,000
Takaoka P T	21,000
Takaoka R M	21,000
Takaoka T S	21,000
Takarabe G	21,000
Takarabe R	21,000
Takarabe T	21,000
Takasaki C	21,000
Takasaki E S	21,000
Takasaki G S	21,000
Takasaki H	21,000
Takasaki H	21,000
Takasaki H	21,000
Takasaki J	21,000
Takasaki J J	21,000
Takasaki J	21,000
Takasaki K K	21,000
Takasaki K M	21,000
Takasaki M S M	21,000
Takasaki N M	21,000
Takasaki N A	21,000
Takasaki S	21,000
Takasaki S F	21,000
Takasaki S	21,000
Takasaki S T	21,000
Takasaki T	21,000
Takasaki T C	21,000
Takasaki W M	21,000
Takashiba A M	21,000
Takashima B W	21,000
Takashima D S	21,000
Takashima D M	21,000
Takashima G M	21,000
Takashima H	21,000
Takashima J H	21,000
Takashima J Y	21,000
Takashima K	21,000
Takashima R	21,000
Takashima T R	21,000
Takashima T A	21,000
Takashima T	21,000
Takashima V	21,000
Takata C	21,000
Takata G M	21,000
Takata J Y	21,000
Takata J G	21,000
Takata K K	21,000
Takata K	21,000
Takata M J	21,000
Takata M M	21,000
Takata M	21,000
Takata M	21,000
Takata M H	21,000
Takata M	21,000
Takata S	21,000
Takata S	21,000
Takata T	21,000
Takata T	21,000
Takata T D	21,000
Takata T	21,000
Takata Y	21,000
Takatsu D K	21,000
Takatsu L M	21,000
Takatsu W H	21,000
Takatsu Y L	21,000
Takayama C K	21,000
Takayama K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Takayesu B R K	21,000	Takenaka T G	21,000
Takayesu D T	21,000	Takenaka T	21,000
Takayesu F M	21,000	Takeno E E	21,000
Takayesu H H	21,000	Takeno H	21,000
Takayesu L K	21,000	Takeno H K	21,000
Takayesu M K	21,000	Takeno M M	21,000
Takayesu M Y	21,000	Takeno P C	21,000
Takayesu T K	21,000	Takeno R Y	21,000
Takayesu T	21,000	Takeno S	21,000
Takeda A	21,000	Takeno Y	21,000
Takeda A M	21,000	Takeshita B	21,000
Takeda E A	21,000	Takeshita K	21,000
Takeda E B T	21,000	Takeshita M W	21,000
Takeda F	21,000	Takeshita N	21,000
Takeda G	21,000	Takeshita S	21,000
Takeda H	21,000	Takeshita T	21,000
Takeda H	21,000	Takeshita T	21,000
Takeda H	21,000	Takeshita T	21,000
Takeda H H	21,000	Takeuchi A	21,000
Takeda I R	21,000	Takeuchi A H	21,000
Takeda J S	21,000	Takeuchi B Y	21,000
Takeda K	21,000	Takeuchi C	21,000
Takeda K K	21,000	Takeuchi F S	21,000
Takeda M	21,000	Takeuchi J M	21,000
Takeda M	21,000	Takeuchi J C	21,000
Takeda M	21,000	Takeuchi J K	21,000
Takeda M	21,000	Takeuchi J J	21,000
Takeda N N	21,000	Takeuchi K	21,000
Takeda N	21,000	Takeuchi K M	21,000
Takeda N N	21,000	Takeuchi K S	21,000
Takeda S	21,000	Takeuchi L M	21,000
Takeda S	21,000	Takeuchi M	21,000
Takeda S S	21,000	Takeuchi M	21,000
Takeda T K	21,000	Takeuchi M	21,000
Takeda T	21,000	Takeuchi N	21,000
Takeda Y	21,000	Takeuchi N A	21,000
Takeda Y	21,000	Takeuchi N R	21,000
Takemori A	21,000	Takeuchi N K	21,000
Takemoto E	21,000	Takeuchi P	21,000
Takemura C	21,000	Takeuchi R A	21,000
Takemura H	21,000	Takeuchi R	21,000
Takemura K	21,000	Takeuchi R N	21,000
Takemura R	21,000	Takeuchi S	21,000
Takemura S	21,000	Takeuchi S N	21,000
Takemura S	21,000	Takeuchi S	21,000
Takemura T	21,000	Takeuchi S	21,000
Takenaka E S	21,000	Takeuchi S	21,000
Takenaka F	21,000	Takeuchi T	21,000
Takenaka H T	21,000	Takeuchi T	21,000
Takenaka H	21,000	Takeuchi T	21,000
Takenaka I T	21,000	Takeuchi U W	21,000
Takenaka J M	21,000	Takeuchi Y E	21,000
Takenaka J	21,000	Takeuchi Y	21,000
Takenaka K T	21,000	Takeuchi Y	21,000
Takenaka K	21,000	Takeuchi Y	21,000
Takenaka K M	21,000	Takeyasu G J	21,000
Takenaka M	21,000	Takeyasu R	21,000
Takenaka M N	21,000	Takeyasu S	21,000
Takenaka N	21,000	Takeyasu T	21,000
Takenaka N	21,000	Takimoto A	21,000
Takenaka R	21,000	Takimoto B T	21,000
Takenaka S	21,000	Takimoto H	21,000
Takenaka T	21,000	Takimoto K	21,000
Takenaka T	21,000	Takimoto K	21,000
Takenaka T T	21,000	Takimoto M S	21,000
Takenaka T	21,000	Takimoto S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Takimoto Y	21,000	Tamayose K	21,000
Takishita I S	21,000	Tamayose T T	21,000
Takishita P A	21,000	Tamemoto K J	21,000
Taku I G	21,000	Tamoto A	21,000
Taku T	21,000	Tamoto H	21,000
Taku T	21,000	Tamoto S	21,000
Talbot K	21,000	Tamoto Y	21,000
Tamagi A	21,000	Tamura A H	21,000
Tamagi F F	21,000	Tamura A J	21,000
Tamagi H	21,000	Tamura F N	21,000
Tamagi K	21,000	Tamura G T	21,000
Tamagie M	21,000	Tamura H	21,000
Tamagi M P	21,000	Tamura H	21,000
Tamagi M M	21,000	Tamura I	21,000
Tamagi M	21,000	Tamura I	21,000
Tamagi T	21,000	Tamura K K	21,000
Tamagi T	21,000	Tamura K	21,000
Tamagi T T	21,000	Tamura M	21,000
Tamagi The Estate of Kame	21,000	Tamura M	21,000
Tamagi T K	21,000	Tamura M	21,000
Tamagi W	21,000	Tamura M M	21,000
Tamagi W D	21,000	Tamura M	21,000
Tamai A J	21,000	Tamura N	21,000
Tamai A	21,000	Tamura R N	21,000
Tamai E	21,000	Tamura S H	21,000
Tamai K	21,000	Tamura S	21,000
Tamaki A	21,000	Tamura V H	21,000
Tamaki A	21,000	Tamura W S	21,000
Tamaki A E	21,000	Tamura Y	21,000
Tamaki A	21,000	Tanabe G	21,000
Tamaki C K	21,000	Tanabe L	21,000
Tamaki D Y	21,000	Tanabe L Y	21,000
Tamaki E Y	21,000	Tanabe S B	21,000
Tamaki F	21,000	Tanabe T	21,000
Tamaki G T	21,000	Tanabe T	21,000
Tamaki H S	21,000	Tanabe T	21,000
Tamaki I	21,000	Tanabe Y	21,000
Tamaki J S	21,000	Tanaka A	21,000
Tamaki M S	21,000	Tanaka A	21,000
Tamaki M	21,000	Tanaka A V	21,000
Tamaki M	21,000	Tanaka A S	21,000
Tamaki R	21,000	Tanaka A	21,000
Tamaki R	21,000	Tanaka A A	21,000
Tamaki S	21,000	Tanaka A H	21,000
Tamaki S	21,000	Tanaka A J	21,000
Tamaki S	21,000	Tanaka B K	21,000
Tamaki The Estate of Komae	21,000	Tanaka B M	21,000
Tamaki T S	21,000	Tanaka C K	21,000
Tamaki T	21,000	Tanaka C	21,000
Tamaki T	21,000	Tanaka C	21,000
Tamaki T	21,000	Tanaka D K	21,000
Tamaki T	21,000	Tanaka E	21,000
Tamaki T	21,000	Tanaka E	21,000
Tamaki Y	21,000	Tanaka E	21,000
Tamaki Y H	21,000	Tanaka E F	21,000
Tamaki Y	21,000	Tanaka E K K	21,000
Tamane C	21,000	Tanaka F F	21,000
Tamane J S	21,000	Tanaka F	21,000
Tamane K K	21,000	Tanaka F	21,000
Tamane M M	21,000	Tanaka F	21,000
Tamane S B	21,000	Tanaka G G	21,000
Tamashiro J	21,000	Tanaka G	21,000
Tamashiro J	21,000	Tanaka H	21,000
Tamashiro K	21,000	Tanaka H T	21,000
Tamashiro M J	21,000	Tanaka H K	21,000
Tamayose A	21,000	Tanaka H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Tanaka H	21,000
Tanaka H	21,000
Tanaka H C	21,000
Tanaka H P	21,000
Tanaka H F	21,000
Tanaka H E	21,000
Tanaka H E	21,000
Tanaka H W	21,000
Tanaka H R	21,000
Tanaka I	21,000
Tanaka I H	21,000
Tanaka I	21,000
Tanaka J M	21,000
Tanaka J	21,000
Tanaka J	21,000
Tanaka J M	21,000
Tanaka J M	21,000
Tanaka J	21,000
Tanaka J	21,000
Tanaka J F	21,000
Tanaka J S	21,000
Tanaka J H	21,000
Tanaka J	21,000
Tanaka K Y	21,000
Tanaka K T	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K K	21,000
Tanaka K S	21,000
Tanaka K	21,000
Tanaka K K	21,000
Tanaka K K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K	21,000
Tanaka K F	21,000
Tanaka L K	21,000
Tanaka M I	21,000
Tanaka M	21,000
Tanaka M M	21,000
Tanaka M	21,000
Tanaka M R	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M I	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M G	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M S	21,000
Tanaka M	21,000
Tanaka M M	21,000
Tanaka M	21,000
Tanaka M	21,000
Tanaka M J	21,000
Tanaka N D	21,000
Tanaka N	21,000
Tanaka N	21,000
Tanaka O	21,000
Tanaka O	21,000
Tanaka P	21,000
Tanaka P T	21,000
Tanaka P Y	21,000
Tanaka R	21,000
Tanaka R M	21,000
Tanaka R W	21,000
Tanaka R	21,000
Tanaka R K	21,000
Tanaka R M	21,000
Tanaka R T	21,000
Tanaka R	21,000
Tanaka R K	21,000
Tanaka R H	21,000
Tanaka R	21,000
Tanaka R T	21,000
Tanaka R M	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S S	21,000
Tanaka S T	21,000
Tanaka S R	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S B	21,000
Tanaka S	21,000
Tanaka S D	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka S F	21,000
Tanaka S	21,000
Tanaka S A	21,000
Tanaka S	21,000
Tanaka S	21,000
Tanaka T Y	21,000
Tanaka T	21,000
Tanaka T	21,000
Tanaka T J	21,000
Tanaka T T	21,000
Tanaka The Estate of Itsuki	21,000
Tanaka The Estate of Yoshino	21,000
Tanaka T	21,000
Tanaka T T	21,000
Tanaka T P	21,000
Tanaka T T	21,000
Tanaka T	21,000
Tanaka T T	21,000
Tanaka T	21,000
Tanaka T	21,000
Tanaka T T	21,000
Tanaka U	21,000
Tanaka V A	21,000
Tanaka V S	21,000
Tanaka Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Tanaka Y	21,000	Tanino S	21,000
Tanaka Y	21,000	Tanino T T	21,000
Tanaka Y G	21,000	Tanino Y	21,000
Tanaka Y	21,000	Taniwa G T	21,000
Tanaka Y	21,000	Taniwa K	21,000
Tanaka Y	21,000	Taniwa K Y	21,000
Tanaka Y	21,000	Taniwa M	21,000
Tanaka Y	21,000	Taniwa M	21,000
Tanaka Z	21,000	Taniwa R	21,000
Tanaka Z	21,000	Taniwa R	21,000
Taneda F	21,000	Taniwa S H	21,000
Taneda M	21,000	Taniwa T	21,000
Taneda S E	21,000	Taniwa T	21,000
Tanemura A	21,000	Taniwa W I	21,000
Tanemura A S	21,000	Tanizaki L	21,000
Tanemura H Y	21,000	Tanizaki T	21,000
Tanemura I	21,000	Tanizawa E T	21,000
Tanemura K	21,000	Tanizawa M	21,000
Tanemura R T	21,000	Tanizawa M G	21,000
Tanemura T	21,000	Tanizawa R	21,000
Tanemura T	21,000	Tann S	21,000
Tanemura T	21,000	Tannoch Y	21,000
Tanemura W	21,000	Tanouye G A	21,000
Tani A A	21,000	Tanouye H	21,000
Tani F	21,000	Tanouye H H	21,000
Tani H J	21,000	Tanouye J S	21,000
Tani J C	21,000	Tanouye K	21,000
Tani K	21,000	Tanouye L S	21,000
Tani M	21,000	Tanouye M M	21,000
Tani M M	21,000	Tanouye M	21,000
Tani R S	21,000	Tanouye R	21,000
Tani Y	21,000	Tanouye R A	21,000
Tanigami B K	21,000	Tanouye T D	21,000
Tanigami G S	21,000	Tanouye T	21,000
Tanigami H R	21,000	Tanouye U	21,000
Tanigami M	21,000	Tanouye Y	21,000
Tanigami M	21,000	Tarumoto S	21,000
Tanigami W N	21,000	Tarumoto S	21,000
Taniguchi A	21,000	Tarumoto T R	21,000
Taniguchi A	21,000	Tasaka A T	21,000
Taniguchi A	21,000	Tasaka C K	21,000
Taniguchi H A	21,000	Tasaka D	21,000
Taniguchi H A	21,000	Tasaka H C	21,000
Taniguchi J S	21,000	Tasaka H	21,000
Taniguchi K	21,000	Tasaka I J	21,000
Taniguchi M	21,000	Tasaka J	21,000
Taniguchi M	21,000	Tasaka K	21,000
Taniguchi N W	21,000	Tasaka M B	21,000
Taniguchi N	21,000	Tasaka M	21,000
Taniguchi O S	21,000	Tasaka M	21,000
Taniguchi R	21,000	Tasaka N	21,000
Taniguchi R	21,000	Tasaka N C	21,000
Taniguchi S	21,000	Tasaka R Y	21,000
Taniguchi S	21,000	Tasaka S S	21,000
Taniguchi T	21,000	Tasaka S S	21,000
Taniishi K R	21,000	Tasaka T	21,000
Taniishi M J	21,000	Tasaka T	21,000
Taniishi S	21,000	Tashiro A	21,000
Taniishi S	21,000	Tashiro D K	21,000
Taniishi T	21,000	Tashiro E A	21,000
Tanino D T	21,000	Tashiro H	21,000
Tanino E E	21,000	Tashiro J	21,000
Tanino K A	21,000	Tashiro M	21,000
Tanino K K	21,000	Tashiro S S	21,000
Tanino M K	21,000	Tashiro T	21,000
Tanino M M	21,000	Tatebe A T	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Tatebe C	21,000
Tatebe D	21,000
Tatebe J M	21,000
Tatebe J	21,000
Tatebe K	21,000
Tatebe M N	21,000
Tatebe M	21,000
Tateba R A	21,000
Tatebe T T	21,000
Tatebe T T	21,000
Tateba Y	21,000
Tateba Y	21,000
Tateba Y	21,000
Tateba Y	21,000
Tateishi A	21,000
Tateishi A K	21,000
Tateishi E	21,000
Tateishi H	21,000
Tateishi M J	21,000
Tateishi M	21,000
Tateishi M	21,000
Tateishi S	21,000
Tatemichi A J	21,000
Tatemichi C	21,000
Tatemichi F	21,000
Tatemichi K K	21,000
Tatemichi N	21,000
Tateyama A R	21,000
Tateyama C	21,000
Tateyama H	21,000
Tateyama I R	21,000
Tateyama J Y	21,000
Tateyama K	21,000
Tateyama K	21,000
Tateyama M J	21,000
Tateyama M J	21,000
Tateyama S	21,000
Tateyama S K	21,000
Tateyama S	21,000
Tateyama Y	21,000
Tatsu D F	21,000
Tatsu G T	21,000
Tatsumi A I	21,000
Tatsumi E	21,000
Tatsumi E	21,000
Tatsumi K	21,000
Tatsumi R	21,000
Tatsumi S	21,000
Tatsumi T	21,000
Tatsumi Y	21,000
Tauers M A	21,000
Tautscher S	21,000
Taylor C	21,000
Taylor J N	21,000
Taylor Y Y	21,000
Tazawa S	21,000
Tazawa S	21,000
Tazumi H	21,000
Tazumi H	21,000
Tazumi H H	21,000
Tazumi J	21,000
Tazumi K F	21,000
Tazumi K K	21,000
Tazumi K K	21,000
Tazumi S R	21,000
Tazumi T T	21,000
Teather S	21,000
Tehara J	21,000
Tehara K	21,000
Tehara M	21,000
Tehara S J	21,000
Tehara T	21,000
Tela M M	21,000
Tennant C	21,000
Terada C M	21,000
Terada G	21,000
Terada G M	21,000
Terada L R	21,000
Terada M	21,000
Terada M I	21,000
Terada M	21,000
Terada M F	21,000
Terada N	21,000
Terada S	21,000
Terada T T	21,000
Terada T	21,000
Terada Y	21,000
Terada Y	21,000
Teraguchi H J	21,000
Teraguchi J Y	21,000
Teraguchi M M	21,000
Teraguchi M	21,000
Teraguchi N	21,000
Teraguchi S S	21,000
Terai I	21,000
Terai K K	21,000
Terai K	21,000
Terai L T	21,000
Terai M	21,000
Terai S	21,000
Terai S	21,000
Terai S	21,000
Terai S T	21,000
Terai T D	21,000
Terai T	21,000
Terakawa H H	21,000
Terakita B T	21,000
Terakita H	21,000
Terakita J S	21,000
Terakita K	21,000
Terakita M	21,000
Terakita M	21,000
Terakita M	21,000
Terakita N E	21,000
Terakita R M	21,000
Terakita S K	21,000
Terakita T	21,000
Terakita T	21,000
Terakita T M	21,000
Terakita Y J	21,000
Terakita Y	21,000
Teramoto E	21,000
Teramoto M S	21,000
Teramoto S	21,000
Teramoto T	21,000
Teramura A Y	21,000
Teramura H H	21,000
Teramura I E	21,000
Teramura K	21,000
Teramura K	21,000
Teramura K	21,000
Teramura L R N	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Teramura M M	21,000
Teramura R T	21,000
Teramura R T	21,000
Teramura S I	21,000
Teramura T	21,000
Teramura T	21,000
Teramura Y	21,000
Teranishi A	21,000
Teranishi A M	21,000
Teranishi C K	21,000
Teranishi F	21,000
Teranishi G T	21,000
Teranishi I	21,000
Teranishi M	21,000
Teranishi M	21,000
Teranishi M T	21,000
Teranishi T	21,000
Teranishi Y	21,000
Terashima A	21,000
Terashita A A	21,000
Terashita H H	21,000
Terashita H	21,000
Terashita J K	21,000
Terashita J M	21,000
Terashita K	21,000
Terashita K M	21,000
Terashita M S	21,000
Terashita M	21,000
Terashita T R	21,000
Terauchi M	21,000
Teruya G	21,000
Teruya S G	21,000
Teshima D T	21,000
Teshima F H	21,000
Teshima G	21,000
Teshima I E	21,000
Teshima I T	21,000
Teshima J	21,000
Teshima K	21,000
Teshima K	21,000
Teshima K	21,000
Teshima K	21,000
Teshima K K	21,000
Teshima R	21,000
Teshima R	21,000
Teshima R	21,000
Teshima S M	21,000
Teshima The Estate of Ko	21,000
Teshima T F	21,000
Teshima W	21,000
Teshima Y	21,000
Tetaka H	21,000
Tezuka H	21,000
Tezuka M	21,000
Thatcher S J	21,000
Theriault T J	21,000
Thibault L	21,000
Thom R H	21,000
Thomas B K	21,000
Thomas M	21,000
Thompson M M	21,000
Thomson G E	21,000
Thornley M K	21,000
Thorsen T K	21,000
Tipple P M	21,000
Tobo K J	21,000
Tobo K M	21,000
Tobo R	21,000
Tobo S P	21,000
Toda K	21,000
Toda M	21,000
Toda T	21,000
Toda Y	21,000
Todd N	21,000
Togawa H	21,000
Togawa I	21,000
Togawa J	21,000
Togawa J	21,000
Togawa K	21,000
Togawa M	21,000
Togawa S Y	21,000
Togawa Y	21,000
Toguri A G	21,000
Toguri D M	21,000
Toguri E Y	21,000
Toguri E	21,000
Toguri J M	21,000
Toguri K M	21,000
Toguri T G S	21,000
Tohana M J	21,000
Tohana S	21,000
Tokai N W	21,000
Tokai S	21,000
Tokairin K	21,000
Tokairin K	21,000
Tokawa A	21,000
Tokawa B	21,000
Tokawa D T	21,000
Tokawa S O	21,000
Tokawa T	21,000
Tokawa T	21,000
Tokawa Y H	21,000
Toki E	21,000
Toki H	21,000
Toki Y R	21,000
Tokitsu A A	21,000
Tokitsu K	21,000
Tokitsu K V	21,000
Tokitsu T	21,000
Tokiwa J	21,000
Tokiwa M	21,000
Tokiwa M	21,000
Tokiwa M M	21,000
Tokiwa N J	21,000
Tokiwa P	21,000
Tokiwa T J	21,000
Tokonami A	21,000
Tokonami H	21,000
Tokuda A	21,000
Tokuda E	21,000
Toliver J	21,000
Tomahara N	21,000
Tomashiro J	21,000
Tomes S P	21,000
Tomihiro M	21,000
Tomihiro M	21,000
Tomihiro M L	21,000
Tomihiro S	21,000
Tomihiro S	21,000
Tomihiro Y	21,000
Tomimoto C	21,000
Tomita D S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Tomita G	21,000
Tomita H	21,000
Tomita L	21,000
Tomita S	21,000
Tomita Y Y	21,000
Tomiyama A B	21,000
Tomiyama A	21,000
Tomiyama A	21,000
Tomiyama B	21,000
Tomiyama F H	21,000
Tomiyama H T	21,000
Tomiyama H	21,000
Tomiyama H P	21,000
Tomiyama M N	21,000
Tomiyama S	21,000
Tomiyama S	21,000
Tomiyama T	21,000
Tomiyama T	21,000
Tomiyama T	21,000
Tomiyama Y	21,000
Tomiye H T	21,000
Tomiye H	21,000
Tomiye K	21,000
Tomiye T T	21,000
Tommila J E H	21,000
Tomomitsu K	21,000
Tomomitsu K C	21,000
Tomomitsu M S	21,000
Tomomitsu M	21,000
Tomonaga A	21,000
Tomonaga S	21,000
Tomotsugu F	21,000
Tomotsugu I	21,000
Tomotsugu K	21,000
Tomotsugu K	21,000
Tompkins L K	21,000
Tonagai T	21,000
Tonegawa F	21,000
Tonegawa H	21,000
Tonegawa M S	21,000
Tonegawa T A	21,000
Tong J D	21,000
Tonogai A A	21,000
Tonogai A	21,000
Tonogai E	21,000
Tonogai E	21,000
Tonogai H	21,000
Tonogai H	21,000
Tonogai K	21,000
Tonogai M	21,000
Tonogai N	21,000
Tonogai O S	21,000
Tonogai S	21,000
Tonogai T	21,000
Tonogai T	21,000
Tonogai Y	21,000
Tonomura G	21,000
Tonomura J	21,000
Tonomura J	21,000
Tonomura M	21,000
Tonomura S O	21,000
Torisawa L K	21,000
Toriumi G	21,000
Toriumi S	21,000
Toriumi T J	21,000
Toriumi Y J	21,000
Tosa T	21,000
Totani M	21,000
Towata A P	21,000
Towata F E	21,000
Towata K H	21,000
Towata T D	21,000
Toy S	21,000
Toyama J	21,000
Toyama K	21,000
Toyama M	21,000
Toyama M C	21,000
Toyama M D	21,000
Toyama R K	21,000
Toyama T	21,000
Toyama T T	21,000
Toyoda C Y	21,000
Toyoda F	21,000
Toyoda K M	21,000
Toyoda M	21,000
Toyonaga F	21,000
Toyonaga G	21,000
Toyonaga J C	21,000
Toyonaga M	21,000
Toyonaga P Y	21,000
Toyonaga R	21,000
Toyonaga R	21,000
Toyota B A	21,000
Toyota B M	21,000
Toyota D N	21,000
Toyota F	21,000
Toyota I	21,000
Toyota J C	21,000
Toyota J A	21,000
Toyota J Y	21,000
Toyota K K	21,000
Toyota K R	21,000
Toyota M	21,000
Toyota M	21,000
Toyota M	21,000
Toyota R M	21,000
Toyota R T	21,000
Toyota R C	21,000
Toyota Y	21,000
Tremblay M	21,000
Trickett E M	21,000
Trimble J M	21,000
Trimble S	21,000
Troje A	21,000
Trow D T	21,000
Trozzo M	21,000
Trudeau P	21,000
Trussell M M	21,000
Tsang N F	21,000
Tschirhart M	21,000
Tsubone F	21,000
Tsubone H	21,000
Tsubouchi E	21,000
Tsubouchi F F	21,000
Tsubouchi K	21,000
Tsubouchi K	21,000
Tsubouchi K	21,000
Tsuchida A R	21,000
Tsuchida J G	21,000
Tsuchida K	21,000
Tsuchida S J	21,000
Tsuchida S W	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Tsuchida S	21,000
Tsuchiya B	21,000
Tsuchiya F	21,000
Tsuchiya G	21,000
Tsuchiya G	21,000
Tsuchiya H F	21,000
Tsuchiya H A	21,000
Tsuchiya M	21,000
Tsuchiya M	21,000
Tsuchiya R I	21,000
Tsuchiya T	21,000
Tsuchiya Y	21,000
Tsuchiya Y	21,000
Tsuda N K	21,000
Tsuda R T	21,000
Tsuida M A R	21,000
Tsuida M	21,000
Tsuida M J	21,000
Tsuida R E	21,000
Tsuji A M	21,000
Tsuji A	21,000
Tsuji B	21,000
Tsuji D	21,000
Tsuji D S	21,000
Tsuji E	21,000
Tsuji E	21,000
Tsuji E G	21,000
Tsuji E	21,000
Tsuji E	21,000
Tsuji F	21,000
Tsuji F J	21,000
Tsuji F	21,000
Tsuji J K	21,000
Tsuji J	21,000
Tsuji J A	21,000
Tsuji J H	21,000
Tsuji J Y	21,000
Tsuji K	21,000
Tsuji K	21,000
Tsuji L Y	21,000
Tsuji M	21,000
Tsuji M	21,000
Tsuji M	21,000
Tsuji M N	21,000
Tsuji M	21,000
Tsuji N Y	21,000
Tsuji O	21,000
Tsuji R K	21,000
Tsuji R	21,000
Tsuji R T	21,000
Tsuji S	21,000
Tsuji S T	21,000
Tsuji S F	21,000
Tsuji S	21,000
Tsuji S	21,000
Tsuji S S	21,000
Tsuji S S	21,000
Tsuji T	21,000
Tsuji T	21,000
Tsuji T	21,000
Tsuji T W	21,000
Tsuji The Estate of Jack N	21,000
Tsuji The Estate of Tami	21,000
Tsuji T T	21,000
Tsuji T H	21,000
Tsuji T T	21,000
Tsuji T R	21,000
Tsuji T	21,000
Tsuji V	21,000
Tsuji Y	21,000
Tsuji Y	21,000
Tsuji Y	21,000
Tsuji Y	21,000
Tsuji Y	21,000
Tsujikawa H	21,000
Tsujikawa R K	21,000
Tsujikawa T	21,000
Tsujimoto A Y	21,000
Tsujimoto A	21,000
Tsujimoto C	21,000
Tsujimoto E E	21,000
Tsujimoto J	21,000
Tsujimoto J	21,000
Tsujimoto K I	21,000
Tsujimoto S	21,000
Tsujimura K	21,000
Tsujimura K	21,000
Tsujimura S	21,000
Tsujimura Y R	21,000
Tsujita H	21,000
Tsujita K	21,000
Tsujita M J	21,000
Tsujita M	21,000
Tsujita M L	21,000
Tsujita T	21,000
Tsujiuchi F	21,000
Tsujiuchi K	21,000
Tsujiura K	21,000
Tsukada A	21,000
Tsukada H	21,000
Tsukada M M	21,000
Tsukada R	21,000
Tsukada S	21,000
Tsukamoto A	21,000
Tsukamoto K	21,000
Tsukamoto M	21,000
Tsukamoto S D	21,000
Tsukamoto T	21,000
Tsukamoto Y	21,000
Tsukamoto Y J	21,000
Tsukamoto Y	21,000
Tsukayama J	21,000
Tsukayama N	21,000
Tsukayama R H	21,000
Tsukayama R	21,000
Tsukichima M M	21,000
Tsukichima T	21,000
Tsukijima E	21,000
Tsukijima S	21,000
Tsukishima F	21,000
Tsukishima J K	21,000
Tsukishima K	21,000
Tsukishima M	21,000
Tsukishima S	21,000
Tsukishima T T	21,000
Tsukishima Y	21,000
Tsukuda M M	21,000
Tsumagari K	21,000
Tsumagari S	21,000
Tsumura A	21,000
Tsumura H	21,000
Tsumura H A	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Tsumura J M	21,000
Tsumura J T	21,000
Tsumura J W	21,000
Tsumura K	21,000
Tsumura K	21,000
Tsumura L	21,000
Tsumura N	21,000
Tsumura S P	21,000
Tsumura T	21,000
Tsumura T R	21,000
Tsumura T T	21,000
Tsumura Y E	21,000
Tsunoda C	21,000
Tsunokawa B	21,000
Tsunokawa M	21,000
Tsuruda E	21,000
Tsuruda G M	21,000
Tsuruda H	21,000
Tsuruda I	21,000
Tsuruda K	21,000
Tsuruda K	21,000
Tsuruda M	21,000
Tsuruda M S	21,000
Tsuruda R	21,000
Tsuruda S	21,000
Tsuruda T	21,000
Tsuruoka J M	21,000
Tsuruoka M	21,000
Tsushima A	21,000
Tsushima G	21,000
Tsutsui N	21,000
Tsutsumi C	21,000
Tsutsumi M	21,000
Tsutsumi S	21,000
Tsutsumi T	21,000
Tsuyuki B M	21,000
Tsuyuki E	21,000
Tsuyuki G Y	21,000
Tsuyuki H	21,000
Tsuyuki I T	21,000
Tsuyuki J H	21,000
Tsuyuki K K	21,000
Tsuyuki N M	21,000
Tsuyuki N	21,000
Tsuyuki R S	21,000
Tsuyuki S T	21,000
Tsuyuki S	21,000
Tsuyuki T	21,000
Tsuyuki T N	21,000
Tsuyuki T	21,000
Tsuyuki Y	21,000
Tully O	21,000
Tunnic C	21,000
Turnbull J	21,000
Turnbull K	21,000
Turnbull M	21,000
Turner F J	21,000
Tyree H	21,000
Ubukata	21,000
Ubukata T O	21,000
Uchida A	21,000
Uchida A	21,000
Uchida B S	21,000
Uchida C	21,000
Uchida D	21,000
Uchida D M	21,000

Particulars and payee	Amount
	$
Uchida F	21,000
Uchida G	21,000
Uchida H	21,000
Uchida H	21,000
Uchida I A	21,000
Uchida J	21,000
Uchida J Y	21,000
Uchida J Y	21,000
Uchida K	21,000
Uchida K M	21,000
Uchida K R	21,000
Uchida M R	21,000
Uchida M J	21,000
Uchida M F	21,000
Uchida S M	21,000
Uchida S	21,000
Uchida S S	21,000
Uchida S	21,000
Uchida T	21,000
Uchida T J	21,000
Uchikata D J A	21,000
Uchikata S	21,000
Uchikura C S	21,000
Uchikura C F	21,000
Uchikura N	21,000
Uchikura T T	21,000
Uchimaru G A	21,000
Uchimaru H	21,000
Uchimaru R I	21,000
Uchimaru T	21,000
Uchimura K	21,000
Uchimura T	21,000
Uchiyama B K	21,000
Uchiyama I V	21,000
Uchiyama P T	21,000
Uchiyama T	21,000
Uchiyama-Frye V	21,000
Uda H K	21,000
Ueda A F	21,000
Ueda A	21,000
Ueda F	21,000
Ueda G	21,000
Ueda J	21,000
Ueda M	21,000
Ueda M	21,000
Ueda N S	21,000
Ueda R	21,000
Ueda T	21,000
Ueda T T	21,000
Ueda Y	21,000
Uegama V M	21,000
Uegama W T	21,000
Uemoto J	21,000
Uemoto K	21,000
Uemoto Y	21,000
Ui V M	21,000
Ujimoto B	21,000
Ujimoto H	21,000
Ujimoto I	21,000
Ujimoto K V	21,000
Ujimoto M	21,000
Ujiye A S	21,000
Ujiye G M	21,000
Ujiye J	21,000
Ujiye M	21,000
Ujiye M	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Ujiye R D	21,000	Urata S	21,000
Ukai K	21,000	Urata S	21,000
Ukitsu M	21,000	Urata S	21,000
Ukitsu T	21,000	Urban-Cooley S	21,000
Umakoshi J K	21,000	Urch J M S	21,000
Umamoto S F	21,000	Usami F S	21,000
Umemoto C	21,000	Usami K K	21,000
Umemoto L N	21,000	Usami M K	21,000
Umemoto M	21,000	Usami M R	21,000
Umemura J K	21,000	Usami T	21,000
Umemura J M	21,000	Usami T	21,000
Umemura M	21,000	Ushijima M	21,000
Umemura M	21,000	Ushijima R T	21,000
Umemura M	21,000	Ushirode M	21,000
Umetsu D	21,000	Ussery T	21,000
Umetsu D	21,000	Usui K	21,000
Umetsu E Y	21,000	Usui S	21,000
Umetsu J	21,000	Usukawa A	21,000
Umetsu J	21,000	Utsunomiya D	21,000
Umetsu K K	21,000	Utsunomiya F	21,000
Umetsu M	21,000	Utsunomiya F	21,000
Umetsu M T	21,000	Utsunomiya G W	21,000
Umezuki M N	21,000	Utsunomiya H A	21,000
Umezuki W R R	21,000	Utsunomiya K M	21,000
Umezuki W Y	21,000	Utsunomiya K K	21,000
Une A	21,000	Utsunomiya L	21,000
Uno A	21,000	Utsunomiya M	21,000
Uno E H	21,000	Utsunomiya M	21,000
Uno H	21,000	Utsunomiya R	21,000
Uno J Z	21,000	Utsunomiya S	21,000
Uno J K	21,000	Utsunomiya S R	21,000
Uno K	21,000	Utsunomiya T	21,000
Uno L Y	21,000	Utsunomiya Y	21,000
Uno N	21,000	Uyeda A S	21,000
Uno S	21,000	Uyeda A	21,000
Uno T T	21,000	Uyeda F	21,000
Uno T	21,000	Uyeda G	21,000
Uno T	21,000	Uyeda G	21,000
Uno V	21,000	Uyeda H E	21,000
Uno W W T	21,000	Uyeda I R	21,000
Uno Y	21,000	Uyeda J K	21,000
Upton K	21,000	Uyeda J M	21,000
Ura B M	21,000	Uyeda J A	21,000
Ura J I	21,000	Uyeda K S	21,000
Ura R S	21,000	Uyeda K	21,000
Ura R Y	21,000	Uyeda M C	21,000
Ura T	21,000	Uyeda M	21,000
Urabe G	21,000	Uyeda M	21,000
Uraisami M	21,000	Uyeda M M	21,000
Uraisami S	21,000	Uyeda M	21,000
Urano E	21,000	Uyeda M	21,000
Urano G	21,000	Uyeda M	21,000
Urano H T	21,000	Uyeda N	21,000
Urano H	21,000	Uyeda R	21,000
Urano H	21,000	Uyeda R U	21,000
Urano M	21,000	Uyeda S	21,000
Urano M	21,000	Uyeda T	21,000
Urano R T	21,000	Uyeda T T	21,000
Urano S	21,000	Uyeda T	21,000
Urano T	21,000	Uyeda T	21,000
Urano Y G	21,000	Uyeda T	21,000
Urano Y	21,000	Uyeda T W B	21,000
Urata I	21,000	Uyeda T	21,000
Urata K	21,000	Uyeda Y	21,000
Urata K	21,000	Uyeda Y	21,000
Urata M	21,000	Uyeda Y	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Uyeda Y	21,000
Uyede A A	21,000
Uyede A	21,000
Uyede C	21,000
Uyede D G	21,000
Uyede D	21,000
Uyed D C	21,000
Uyede F	21,000
Uyede G B	21,000
Uyede H H	21,000
Uyede H	21,000
Uyede H	21,000
Uyede H	21,000
Uyede H A	21,000
Uyede J J	21,000
Uyede K	21,000
Uyede M	21,000
Uyede M A	21,000
Uyede M	21,000
Uyede M	21,000
Uyede P	21,000
Uyede R S	21,000
Uyede R	21,000
Uyede S	21,000
Uyede S	21,000
Uyede S	21,000
Uyede S Y	21,000
Uyede T T	21,000
Uyede T	21,000
Uyede T	21,000
Uyede Y	21,000
Uyematsu T R	21,000
Uyemoto H	21,000
Uyemoto K	21,000
Uyemoto T	21,000
Uyenaka F	21,000
Uyenaka G Y	21,000
Uyenaka I S	21,000
Uyenaka R	21,000
Uyenaka Y	21,000
Uyeno B K	21,000
Uyeno C	21,000
Uyeno D	21,000
Uyeno D	21,000
Uyeno G	21,000
Uyeno G	21,000
Uyeno H H	21,000
Uyeno H	21,000
Uyeno K	21,000
Uyeno K	21,000
Uyeno K	21,000
Uyeno M H	21,000
Uyeno M	21,000
Uyeno M R	21,000
Uyeno T	21,000
Uyeno T	21,000
Uyeno The Estate of Sato	21,000
Uyeno Y	21,000
Uyeno Y	21,000
Uyesugi E	21,000
Uyesugi E	21,000
Uyesugi F	21,000
Uyesugi K	21,000
Uyesugi K K	21,000
Uyesugi K K	21,000
	$
Uyesugi M J	21,000
Uyesugi S	21,000
Uyesugi T T	21,000
Uyesugi Y	21,000
Uyesugi Y	21,000
Uyesugi Y	21,000
Uyeyama C	21,000
Uyeyama G	21,000
Uyeyama H	21,000
Uyeyama H	21,000
Uyeyama H K	21,000
Uyeyama J K	21,000
Uyeyama K	21,000
Uyeyama K	21,000
Uyeyama K	21,000
Uyeyama M	21,000
Uyeyama M	21,000
Uyeyama M	21,000
Uyeyama M K	21,000
Uyeyama M	21,000
Uyeyama N	21,000
Uyeyama S S	21,000
Uyeyama S	21,000
Uyeyama T	21,000
Uyeyama T	21,000
Uyeyama T	21,000
Uyeyama T	21,000
Uyeyama T J	21,000
Uyeyama T	21,000
Uyeyama T	21,000
Uyeyama T	21,000
Uyeyama T	21,000
Uyeyama W W	21,000
Uyeyama Y	21,000
Uzawa G	21,000
Vachon V	21,000
Vall C A	21,000
Van Leeuwen L M	21,000
Van Leusden T T	21,000
Van Staalduine S	21,000
Van Tuyl K	21,000
Vance M	21,000
Vandendriessche A	21,000
Vanderwal L	21,000
Vanjorek A	21,000
Varro M R	21,000
Vasey A	21,000
Vegh K	21,000
Vidal L N	21,000
Wada J Y	21,000
Wada M	21,000
Wada S	21,000
Wadden A	21,000
Wadlow H	21,000
Waggoner K A	21,000
Wakabayashi A A	21,000
Wakabayashi A	21,000
Wakabayashi A	21,000
Wakabayashi C M	21,000
Wakabayashi C B	21,000
Wakabayashi D T	21,000
Wakabayashi E	21,000
Wakabayashi G	21,000
Wakabayashi G	21,000
Wakabayashi G	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Wakabayashi H	21,000	Ward A L	21,000
Wakabayashi H	21,000	Ward R	21,000
Wakabayashi H H	21,000	Warner M M	21,000
Wakabayashi H O	21,000	Warner R H	21,000
Wakabayashi H	21,000	Washi S C	21,000
Wakabayashi I	21,000	Washimoto C	21,000
Wakabayashi J S	21,000	Washimoto D N	21,000
Wakabayashi J H	21,000	Washimoto L F	21,000
Wakabayashi K	21,000	Watada H	21,000
Wakabayashi K	21,000	Watada K K	21,000
Wakabayashi K	21,000	Watai M M	21,000
Wakabayashi L C	21,000	Watanabe A	21,000
Wakabayashi M	21,000	Watanabe E	21,000
Wakabayashi M	21,000	Watanabe E Y	21,000
Wakabayashi M H	21,000	Watanabe F M	21,000
Wakabayashi M M	21,000	Watanabe G	21,000
Wakabayashi R	21,000	Watanabe H	21,000
Wakabayashi R M	21,000	Watanabe H	21,000
Wakabayashi R K	21,000	Watanabe H T	21,000
Wakabayashi S	21,000	Watanabe H	21,000
Wakabayashi S	21,000	Watanabe H	21,000
Wakabayashi S	21,000	Watanabe H	21,000
Wakabayashi T	21,000	Watanabe H	21,000
Wakabayashi T	21,000	Watanabe H	21,000
Wakabayashi T	21,000	Watanabe I	21,000
Wakabayashi T	21,000	Watanabe J	21,000
Wakabayashi T	21,000	Watanabe J	21,000
Wakabayashi T	21,000	Watanabe J	21,000
Wakabayashi Y D	21,000	Watanabe J	21,000
Wakabayashi Y Y	21,000	Watanabe J Y	21,000
Wakahara C J	21,000	Watanabe J I	21,000
Wakahara K K	21,000	Watanabe J N	21,000
Wakahara S	21,000	Watanabe K K	21,000
Wakano M	21,000	Watanabe K K	21,000
Wakayama A H	21,000	Watanabe K	21,000
Wakayama E M	21,000	Watanabe K J	21,000
Wakayama G	21,000	Watanabe K	21,000
Wakayama H P	21,000	Watanabe K	21,000
Wakayama M S	21,000	Watanabe M	21,000
Wakayama T	21,000	Watanabe M	21,000
Wakayama T I	21,000	Watanabe M S	21,000
Wake E J	21,000	Watanabe M V	21,000
Wakebe E	21,000	Watanabe M M	21,000
Wakelen C M	21,000	Watanabe M	21,000
Wakida K	21,000	Watanabe M	21,000
Wakida L O	21,000	Watanabe M	21,000
Wakida T F	21,000	Watanabe N	21,000
Wakimoto A	21,000	Watanabe R M	21,000
Wakimoto I	21,000	Watanabe R K	21,000
Wakimoto K K	21,000	Watanabe R S	21,000
Wakita A	21,000	Watanabe R Y	21,000
Wakita J S	21,000	Watanabe S	21,000
Wakita K E	21,000	Watanabe S	21,000
Wakita M M	21,000	Watanabe S I	21,000
Wakita R	21,000	Watanabe S	21,000
Wakita S Y	21,000	Watanabe S	21,000
Wakita T J	21,000	Watanabe T S	21,000
Walker D	21,000	Watanabe T	21,000
Walker K M	21,000	Watanabe The Estate of Taka	21,000
Wallace A M	21,000	Watanabe T S	21,000
Wani A M	21,000	Watanabe T	21,000
Wani H	21,000	Watanabe T	21,000
Wani K K	21,000	Watanabe T	21,000
Wani M F	21,000	Watanabe U N	21,000
Wani N J	21,000	Watanabe Y D	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Watari K	21,000
Watari L	21,000
Waterfield I	21,000
Waters E	21,000
Watkins M	21,000
Watson J S	21,000
Watson L S	21,000
Watte A J N	21,000
Watte J	21,000
Watte T	21,000
Watts M A	21,000
Weatherford M Y	21,000
Weber A	21,000
Welbourn M	21,000
Weldon S M	21,000
Welt C M	21,000
Wendt D	21,000
West T L	21,000
Westerlund L	21,000
Westman H H	21,000
Whetung P Y	21,000
Whewell M	21,000
Whitby D M	21,000
White T	21,000
White Y	21,000
Wiffen A E	21,000
Wilcox J Y	21,000
Williams M	21,000
Williams S A	21,000
Williamson M L	21,000
Willms E Y	21,000
Willoughby S K	21,000
Wilson D A	21,000
Wilson I H	21,000
Wilson M	21,000
Wilson M M	21,000
Wilson N T	21,000
Wilson S S	21,000
Wingrove J A I	21,000
Winter V J N	21,000
Witherow S S	21,000
Wodniakowski P	21,000
Wong C Y	21,000
Wong J	21,000
Wong K	21,000
Wong M H	21,000
Wong R L K	21,000
Wong T	21,000
Woo F A	21,000
Wood M H	21,000
Woodley T	21,000
Woods C	21,000
Woods E	21,000
Woodward N	21,000
Wrate T T	21,000
Wright K M	21,000
Wuensche H	21,000
Wyre C	21,000
Yabe M	21,000
Yabu B	21,000
Yabu H	21,000
Yabu K	21,000
Yabuki E S	21,000
Yabuki H	21,000
Yabuki R Y	21,000
Yabuno A	21,000
Yabuno E	21,000
Yada C L	21,000
Yada F	21,000
Yada G G	21,000
Yada H	21,000
Yada K F	21,000
Yada K	21,000
Yada L	21,000
Yada M	21,000
Yada N H	21,000
Yada R K	21,000
Yada S	21,000
Yagi A S	21,000
Yagi F F	21,000
Yagi H P	21,000
Yagi K	21,000
Yagi P S	21,000
Yagi R	21,000
Yagi S	21,000
Yaguchi K K	21,000
Yaguchi L	21,000
Yaguchi N A	21,000
Yahiro A	21,000
Yahiro F	21,000
Yahiro M	21,000
Yahiro M	21,000
Yahiro N N	21,000
Yahiro R	21,000
Yahiro T T	21,000
Yajima A	21,000
Yakashiro A R	21,000
Yakashiro A	21,000
Yakashiro T	21,000
Yakashiro Y	21,000
Yakimchuck A	21,000
Yako M M	21,000
Yako M	21,000
Yako T	21,000
Yako T	21,000
Yakumo K	21,000
Yakura F	21,000
Yakura K	21,000
Yakura M	21,000
Yakura M	21,000
Yakura M	21,000
Yakura T	21,000
Yama D Y	21,000
Yamabe C	21,000
Yamabe H	21,000
Yamabe J S	21,000
Yamabe K A	21,000
Yamabe N R	21,000
Yamabe R K	21,000
Yamabe S	21,000
Yamada A	21,000
Yamada D S	21,000
Yamada E	21,000
Yamada F	21,000
Yamada F	21,000
Yamada G Y	21,000
Yamada H H	21,000
Yamada H	21,000
Yamada H B	21,000
Yamada H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Yamada H	21,000	Yamakawa I	21,000
Yamada H	21,000	Yamake P M	21,000
Yamada I	21,000	Yamamoto A	21,000
Yamada J H	21,000	Yamamoto A	21,000
Yamada J	21,000	Yamamoto A	21,000
Yamada J M	21,000	Yamamoto A	21,000
Yamada J	21,000	Yamamoto A G	21,000
Yamada K K	21,000	Yamamoto A M	21,000
Yamada K K	21,000	Yamamoto A	21,000
Yamada K K	21,000	Yamamoto B K	21,000
Yamada K	21,000	Yamamoto C	21,000
Yamada K	21,000	Yamamoto C	21,000
Yamada K	21,000	Yamamoto C A	21,000
Yamada K K	21,000	Yamamoto C W	21,000
Yamada K	21,000	Yamamoto D K	21,000
Yamada K	21,000	Yamamoto D N	21,000
Yamada K	21,000	Yamamoto D T	21,000
Yamada K	21,000	Yamamoto D W	21,000
Yamada K	21,000	Yamamoto E	21,000
Yamada M M	21,000	Yamamoto E	21,000
Yamada M	21,000	Yamamoto E R J	21,000
Yamada M M	21,000	Yamamoto F T	21,000
Yamada M S	21,000	Yamamoto F Y	21,000
Yamada M S	21,000	Yamamoto F	21,000
Yamada M M	21,000	Yamamoto F	21,000
Yamada M	21,000	Yamamoto F	21,000
Yamada M	21,000	Yamamoto F	21,000
Yamada M M	21,000	Yamamoto G	21,000
Yamada M P	21,000	Yamamoto G T	21,000
Yamada M	21,000	Yamamoto G T	21,000
Yamada R	21,000	Yamamoto G H	21,000
Yamada R H	21,000	Yamamoto H	21,000
Yamada R S	21,000	Yamamoto H H	21,000
Yamada S	21,000	Yamamoto H H	21,000
Yamada S	21,000	Yamamoto H	21,000
Yamada S H	21,000	Yamamoto H J	21,000
Yamada S	21,000	Yamamoto H	21,000
Yamada S G	21,000	Yamamoto H	21,000
Yamada S	21,000	Yamamoto H T	21,000
Yamada S	21,000	Yamamoto H J	21,000
Yamada T	21,000	Yamamoto H	21,000
Yamada T	21,000	Yamamoto H	21,000
Yamada T	21,000	Yamamoto H	21,000
Yamada T T	21,000	Yamamoto I	21,000
Yamada T B	21,000	Yamamoto I	21,000
Yamada T	21,000	Yamamoto I J	21,000
Yamada T	21,000	Yamamoto I	21,000
Yamada T	21,000	Yamamoto I	21,000
Yamada Y A	21,000	Yamamoto I	21,000
Yamaga S	21,000	Yamamoto I	21,000
Yamagishi D	21,000	Yamamoto I J	21,000
Yamagishi L S	21,000	Yamamoto I M	21,000
Yamaguchi F S	21,000	Yamamoto J Y	21,000
Yamaguchi F L	21,000	Yamamoto J M	21,000
Yamaguchi K	21,000	Yamamoto J	21,000
Yamaguchi M J	21,000	Yamamoto J T	21,000
Yamaguchi P Y	21,000	Yamamoto J M	21,000
Yamaguchi S	21,000	Yamamoto J	21,000
Yamaji H R	21,000	Yamamoto J T	21,000
Yamaji K	21,000	Yamamoto J H	21,000
Yamakami M	21,000	Yamamoto J K	21,000
Yamakami M	21,000	Yamamoto J	21,000
Yamakami S	21,000	Yamamoto K K	21,000
Yamakawa H	21,000	Yamamoto K	21,000
Yamakawa I K	21,000	Yamamoto K K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Yamamoto K K	21,000
Yamamoto K	21,000
Yamamoto K	21,000
Yamamoto K K	21,000
Yamamoto K M	21,000
Yamamoto K	21,000
Yamamoto K	21,000
Yamamoto K S	21,000
Yamamoto K	21,000
Yamamoto K	21,000
Yamamoto K	21,000
Yamamoto K	21,000
Yamamoto L S	21,000
Yamamoto L	21,000
Yamamoto L H	21,000
Yamamoto M	21,000
Yamamoto M C	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto M	21,000
Yamamoto N	21,000
Yamamoto N G	21,000
Yamamoto N N	21,000
Yamamoto N	21,000
Yamamoto N K	21,000
Yamamoto R	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S M	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S R	21,000
Yamamoto S	21,000
Yamamoto S	21,000
Yamamoto S N	21,000
Yamamoto S S	21,000
Yamamoto T	21,000
Yamamoto T	21,000
Yamamoto T	21,000
Yamamoto T T	21,000
Yamamoto T	21,000
Yamamoto T	21,000

Particulars and payee	Amount
	$
Yamamoto T	21,000
Yamamoto T	21,000
Yamamoto The Estate of Sadako	21,000
Yamamoto T	21,000
Yamamoto T N	21,000
Yamamoto T	21,000
Yamamoto T T	21,000
Yamamoto T T	21,000
Yamamoto T	21,000
Yamamoto T	21,000
Yamamoto V S	21,000
Yamamoto Y	21,000
Yamamoto Y K	21,000
Yamamoto Y R	21,000
Yamamoto Y	21,000
Yamamoto Y	21,000
Yamamoto Y S	21,000
Yamamoto Y	21,000
Yamamoto Y	21,000
Yamamoto Y	21,000
Yamamoto Y T	21,000
Yamamura A	21,000
Yamamura B T	21,000
Yamamura B T	21,000
Yamamura E A	21,000
Yamamura G Y	21,000
Yamamura H J	21,000
Yamamura K	21,000
Yamamura L	21,000
Yamamura M M	21,000
Yamamura M S	21,000
Yamamura N N	21,000
Yamamura R R	21,000
Yamamura S	21,000
Yamamura T T	21,000
Yamamura T	21,000
Yamanaka A A	21,000
Yamanaka C	21,000
Yamanaka C	21,000
Yamanaka G K	21,000
Yamanaka H A	21,000
Yamanaka J G	21,000
Yamanaka M R	21,000
Yamanaka M	21,000
Yamanaka O O	21,000
Yamanaka R H	21,000
Yamanaka R M	21,000
Yamanaka S	21,000
Yamanaka S	21,000
Yamanaka T	21,000
Yamanaka T	21,000
Yamanaka Y	21,000
Yamane A M	21,000
Yamane M	21,000
Yamane M M	21,000
Yamane N	21,000
Yamanouchi M	21,000
Yamanouchi T	21,000
Yamaoka A T	21,000
Yamaoka A Y	21,000
Yamaoka B S	21,000
Yamaoka C	21,000
Yamaoka E	21,000
Yamaoka G	21,000
Yamaoka K	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Yamaoka M N	21,000
Yamaoka M M	21,000
Yamaoka M	21,000
Yamaoka N	21,000
Yamaoka N	21,000
Yamaoka R M	21,000
Yamaoka R K	21,000
Yamaoka R I	21,000
Yamaoka S	21,000
Yamaoka S	21,000
Yamaoka T	21,000
Yamaoka T	21,000
Yamaoka T	21,000
Yamaoka V M H	21,000
Yamaoka Y C	21,000
Yamaoka Y Y	21,000
Yamasaki A	21,000
Yamasaki B S	21,000
Yamasaki D W H	21,000
Yamasaki D Y	21,000
Yamasaki D N	21,000
Yamasaki F C	21,000
Yamasaki G	21,000
Yamasaki H	21,000
Yamasaki I	21,000
Yamasaki K	21,000
Yamasaki K	21,000
Yamasaki M T	21,000
Yamasaki P T	21,000
Yamasaki R A	21,000
Yamasaki S	21,000
Yamasaki S	21,000
Yamasaki S	21,000
Yamasaki T	21,000
Yamasaki T T	21,000
Yamasaki T N	21,000
Yamasaki T	21,000
Yamasaki Y	21,000
Yamashiro R	21,000
Yamashita A	21,000
Yamashita A	21,000
Yamashita A I	21,000
Yamashita B H	21,000
Yamashita D K	21,000
Yamashita E M	21,000
Yamashita F	21,000
Yamashita G S	21,000
Yamashita G	21,000
Yamashita G Y	21,000
Yamashita H D	21,000
Yamashita H R	21,000
Yamashita I	21,000
Yamashita J M	21,000
Yamashita J S	21,000
Yamashita J G J	21,000
Yamashita J S	21,000
Yamashita J	21,000
Yamashita K K	21,000
Yamashita K	21,000
Yamashita K H	21,000
Yamashita K L	21,000
Yamashita L Y	21,000
Yamashita M Y	21,000
Yamashita M	21,000
Yamashita M	21,000
Yamashita M D	21,000
Yamashita M	21,000
Yamashita N	21,000
Yamashita N	21,000
Yamashita R H	21,000
Yamashita R I	21,000
Yamashita R K	21,000
Yamashita R N	21,000
Yamashita R N	21,000
Yamashita R	21,000
Yamashita R	21,000
Yamashita R L	21,000
Yamashita S	21,000
Yamashita S R	21,000
Yamashita S S	21,000
Yamashita S	21,000
Yamashita S	21,000
Yamashita T	21,000
Yamashita T	21,000
Yamashita T	21,000
Yamashita T	21,000
Yamashita T	21,000
Yamashita T G	21,000
Yamashita T	21,000
Yamashita T T	21,000
Yamashita Y	21,000
Yamashita Y	21,000
Yamashita Y F	21,000
Yamashita Y	21,000
Yamashita Y	21,000
Yamashita Y J	21,000
Yamauchi H	21,000
Yamauchi J	21,000
Yamauchi K	21,000
Yamauchi K	21,000
Yamauchi L N	21,000
Yamauchi L	21,000
Yamauchi N N	21,000
Yamauchi S	21,000
Yamauchi Y Y	21,000
Yamaura B H	21,000
Yamaura S	21,000
Yamaura T	21,000
Yamaura T	21,000
Yamazaki A R	21,000
Yamazaki G J	21,000
Yamazaki L S	21,000
Yamazaki T	21,000
Yamori S	21,000
Yanagawa F	21,000
Yanagawa G M	21,000
Yanagimoto J	21,000
Yanagisawa C C	21,000
Yanagisawa E	21,000
Yanagisawa H R	21,000
Yanagisawa K K	21,000
Yanagisawa R W	21,000
Yanagisawa S	21,000
Yanai G	21,000
Yano A	21,000
Yano A E	21,000
Yano C	21,000
Yano C	21,000
Yano E	21,000
Yano G	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Yano G E	21,000
Yano G K	21,000
Yano H M	21,000
Yano H	21,000
Yano H	21,000
Yani I S	21,000
Yano K	21,000
Yano K	21,000
Yano K	21,000
Yano K	21,000
Yano K	21,000
Yano K	21,000
Yano L R	21,000
Yano M	21,000
Yano M	21,000
Yano M	21,000
Yano N H	21,000
Yano N	21,000
Yano N	21,000
Yano N M	21,000
Yano R S	21,000
Yano R I	21,000
Yano R	21,000
Yano S	21,000
Yano S S	21,000
Yano S S	21,000
Yano S	21,000
Yano S	21,000
Yano S	21,000
Yano The Estate of Masayuki	21,000
Yano T	21,000
Yano T T	21,000
Yano V T	21,000
Yano Y	21,000
Yano Y	21,000
Yanoshita A N	21,000
Yanoshita C	21,000
Yanoshita H M	21,000
Yanoshita R K	21,000
Yanoshita T	21,000
Yanoshita Y D	21,000
Yashiki F	21,000
Yashiki J	21,000
Yasuda B T	21,000
Yasuda F	21,000
Yasuda F	21,000
Yasuda I	21,000
Yasuda K K	21,000
Yasuda R	21,000
Yasuda T	21,000
Yasuda Y	21,000
Yasui A	21,000
Yasui C A	21,000
Yasui C	21,000
Yasui D T	21,000
Yasui D M	21,000
Yasui F	21,000
Yasui G M	21,000
Yasui H	21,000
Yasui I	21,000
Yasui M	21,000
Yasui M	21,000
Yasui R A	21,000
Yasui R	21,000
Yasui S	21,000

Particulars and payee	Amount
	$
Yasui S	21,000
Yasui T	21,000
Yasui T	21,000
Yasui Y	21,000
Yasui Y	21,000
Yasui Y	21,000
Yasui Y	21,000
Yasumatsu E	21,000
Yasumatsu H	21,000
Yasumatsu T T	21,000
Yasunaga F	21,000
Yasunaga M	21,000
Yasunaka M M	21,000
Yasunaka T	21,000
Yasunaka W	21,000
Yasunaka Y	21,000
Yasunobu E I	21,000
Yasunobu P	21,000
Yatabe E A	21,000
Yatabe L Y	21,000
Yatabe M	21,000
Yatabe P K	21,000
Yatabe S I	21,000
Yatabe S R	21,000
Yatabe T T	21,000
Yates T Y	21,000
Yee K	21,000
Yee R E	21,000
Yee T J	21,000
Yenari N	21,000
Yesaki A T	21,000
Yesaki I	21,000
Yesaki M	21,000
Yesaki M	21,000
Yesaki S	21,000
Yesaki S	21,000
Yesaki T T	21,000
Yetman J K	21,000
Yim S F	21,000
Yip H J	21,000
Yodogawa A H	21,000
Yodogawa R T	21,000
Yokome H H	21,000
Yokome R R	21,000
Yokome R E	21,000
Yokota A R	21,000
Yokota A T	21,000
Yokota C R	21,000
Yokota D H	21,000
Yokota D	21,000
Yokota J	21,000
Yokota K	21,000
Yokota K	21,000
Yokota S	21,000
Yokota S K	21,000
Yokota T	21,000
Yokota T	21,000
Yokota T	21,000
Yokota T	21,000
Yokota T	21,000
Yokota T	21,000
Yokota T	21,000
Yokota T	21,000
Yokota Y	21,000
Yokota Y H	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	$		$
Yokoyama K	21,000	Yoshida K K	21,000
Yokoyama S	21,000	Yoshida K	21,000
Yokoyama T	21,000	Yoshida K	21,000
Yokoyama T	21,000	Yoshida K	21,000
Yokoyama Y	21,000	Yoshida K	21,000
Yoneda A	21,000	Yoshida M A	21,000
Yoneda B T	21,000	Yoshida M	21,000
Yoneda K	21,000	Yoshida M M	21,000
Yoneda K	21,000	Yoshida M	21,000
Yoneda M	21,000	Yoshida M	21,000
Yoneda R	21,000	Yoshida M M	21,000
Yoneda Y	21,000	Yoshida M	21,000
Yoneda Y	21,000	Yoshida M	21,000
Yoneda Y	21,000	Yoshida M	21,000
Yonekura H H	21,000	Yoshida M	21,000
Yonekura M	21,000	Yoshida M	21,000
Yonekura T	21,000	Yoshida M	21,000
Yonekura Y Y	21,000	Yoshida N	21,000
Yonemitsu F	21,000	Yoshida R	21,000
Yonemitsu H H	21,000	Yoshida R	21,000
Yonemitsu I	21,000	Yoshida R	21,000
Yonemitsu J	21,000	Yoshida R T	21,000
Yonemitsu J	21,000	Yoshida R	21,000
Yonemitsu M	21,000	Yoshida R N	21,000
Yonemitsu M	21,000	Yoshida S H	21,000
Yonemitsu S J	21,000	Yoshida S	21,000
Yonemitsu Y	21,000	Yoshida S N	21,000
Yonemitsu Y	21,000	Yoshida S S	21,000
Yonemura K	21,000	Yoshida S E	21,000
Yonemura Y	21,000	Yoshida S A	21,000
Yoneyama H Y	21,000	Yoshida S	21,000
Yoneyama I	21,000	Yoshida S	21,000
Yoneyama J A	21,000	Yoshida S	21,000
Yoneyama N	21,000	Yoshida S S	21,000
Yoneyama P S	21,000	Yoshida S S	21,000
Yoneyama S	21,000	Yoshida S	21,000
Yoshi R	21,000	Yoshida T M	21,000
Yoshida A	21,000	Yoshida T	21,000
Yoshida A	21,000	Yoshida The Estate of Mitsuye	21,000
Yoshida A R	21,000	Yoshida T	21,000
Yoshida B	21,000	Yoshida T M	21,000
Yoshida B O	21,000	Yoshida T	21,000
Yoshida B T	21,000	Yoshida T	21,000
Yoshida B M	21,000	Yoshida T W	21,000
Yoshida B Y	21,000	Yoshida T	21,000
Yoshida D T	21,000	Yoshida U	21,000
Yoshida H	21,000	Yoshida V K	21,000
Yoshida H	21,000	Yoshida Y	21,000
Yoshida H	21,000	Yoshida Y	21,000
Yoshida H H	21,000	Yoshida Y	21,000
Yoshida H M	21,000	Yoshida Y	21,000
Yoshida H C A	21,000	Yoshida Y	21,000
Yoshida H	21,000	Yoshihara A	21,000
Yoshida I	21,000	Yoshihara A J	21,000
Yoshida J	21,000	Yoshihara E	21,000
Yoshida J	21,000	Yoshihara G T	21,000
Yoshida J	21,000	Yoshihara G C	21,000
Yoshida K K	21,000	Yoshihara K	21,000
Yoshida K	21,000	Yoshihara K	21,000
Yoshida K R	21,000	Yoshihara S	21,000
Yoshida K J	21,000	Yoshihara T	21,000
Yoshida K	21,000	Yoshihara T T	21,000
Yoshida K	21,000	Yoshihara W G	21,000
Yoshida K	21,000	Yoshihara W	21,000
Yoshida K B	21,000	Yoshikawa S	21,000

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Yoshiki E	21,000
Yoshiki F	21,000
Yoshiki J	21,000
Yoshiki M	21,000
Yoshiki R H	21,000
Yoshiki T T	21,000
Yoshiki The Estate of Robert H	21,000
Yoshikuni A Y	21,000
Yoshikuni K	21,000
Yoshikuni K	21,000
Yoshikuni M E	21,000
Yoshikuni M	21,000
Yoshikuni M	21,000
Yoshikuni P	21,000
Yoshikuni S	21,000
Yoshikuni Y	21,000
Yoshikuni Y	21,000
Yoshimaru T	21,000
Yoshimasu K R	21,000
Yoshimasu P A	21,000
Yoshimochi H	21,000
Yoshimoto B	21,000
Yoshimoto D M	21,000
Yoshimoto F	21,000
Yoshimoto G	21,000
Yoshimoto M H	21,000
Yoshimoto S S	21,000
Yoshimoto Y	21,000
Yoshimura R N	21,000
Yoshinaka G	21,000
Yoshinaka M	21,000
Yoshinaka S	21,000
Yoshino A	21,000
Yoshino E N	21,000
Yoshino F	21,000
Yoshino N	21,000
Yoshino R	21,000
Yoshino S	21,000
Yoshino S S	21,000
Yoshino S S	21,000
Yoshioka A J	21,000
Yoshioka E	21,000
Yoshioka H	21,000
Yoshioka H	21,000
Yoshioka J M	21,000
Yoshioka J	21,000
Yoshioka K	21,000
Yoshioka L R	21,000
Yoshioka M R	21,000
Yoshioka S	21,000
Yoshioka S	21,000
Yoshioka Y	21,000
Yoshitake H	21,000
Yoshitake H	21,000
Yoshizawa D S	21,000
Yoshizawa H J	21,000
Yoshizawa K	21,000
Yoshizawa M	21,000
Yoshizawa N H	21,000
Yoshizawa Y L	21,000
Yoshy C	21,000
Yoshy F J I	21,000
Yoshy F	21,000
Yoshy G E	21,000
Yoshy M	21,000
Yoshy R	21,000
Yoshy R	21,000
Yuasa G	21,000
Yuasa L A	21,000
Yuen M	21,000
Yukawa I	21,000
Yukawa K Y	21,000
Yukawa K	21,000
Yukawa K	21,000
Yukiko A	21,000
Yule W M	21,000
Yulo P Y	21,000
Yurugi K	21,000
Yurugi M J	21,000
Zafer M	21,000
Zimmermann J L	21,000
Zweigle K	21,000
	263,970,000
Public Service Commission	
Authority—PC 1974-4/1946 and Ministerial	
Payments under $100 (5)	*283*
	263,970,283
SOLICITOR GENERAL	
Correctional Service	
Authority—Ex Gratia Payments Order PC 1974-4/1946 September 3, 1974	
Compensation for employee's personal effects lost or damaged while on duty—	
Allan J	122
Beaulieu A	149
Berube M	121
Bostrom L	112
Frederick AK	143
Gilchrist JF	150
McIntyre V	105
McQueen J	187
Noel J	211
Compensation for damages to motor vehicles—	
Cutro S	128
Getzel J	948
Slater G	265
Payments under $100 (37)	2,054
Authority—Ex Gratia Payment TB 812567 November 2, 1989	
Compensation for damages caused by escaping inmates—	
Latta D	634
Authority—Ex Gratia Payment TB 810444 January 26, 1989	
Compensation for damages to motor vehicle—	
Olive M	497
	5,826
National Parole Board	
Authority—PC 1974-4/1946	
Compensation for dental care expenses—	
Skakum G	*451*

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Royal Canadian Mounted Police	
Authority—PC 1974-4/1946	
Compensation for loss of or damage to eyeglasses—	
Abran R J J	162
Bandurka D P	172
Boyce D R	175
Britt B	110
Buis J A	201
Carlson R W	120
Clark G D	171
Crawshaw D	310
Crowder K	174
Curle K W	204
Dakai B	294
Dorais J L A	206
Duncan I G	181
Hogg D C	159
Hopper A R	232
Kendrick-Twidale Optical	165
McKerracher R P	240
McKimmie P S	117
Patterson K L	161
Redgun J	144
Reid G L	110
Sandar Vision Ltd	214
Sangster R J	183
Schmuland E R	138
Shank R J	195
Splinter D H	185
Stoddart J Q	130
Walsh Y	166
Compensation for damage to personal clothing—	
Anderson G W	146
Bahri A	226
Beard T	112
Chaulk E R	113
Chell K	190
Churchill K A	248
Deboersap R J	170
Faulkner C G	200
Fox P K	146
Galenzoski G	132
Groulx M A	134
Hartl D R	112
Authority—PC 1974-4/1946	
Jackson C E	183
Lintick S E	180
MacDonnell M E A	315
Ouellet J J P	322
Percival B J	171
Saunders S M	204
Smith D P	146
Swain G D	172
Taylor D E	130
Worthington J D	100
Compensation for damage to or loss of watch—	
Bastien J J M	125
Carpenter M H G	250
Carter R J	110
Gavin G H	105
Greyeyes O M	143
Martel J Y	117
Petitpas K	106
Wright R G	104
Compensation for damage to personal property—	
Doornbas D A	480
Galvin K G	200
Houle J R D	163
Jarr J	135
Kilpatrick D B	698
Lynch B M	169
Mason P	112
Mitchell L	500
Onischuk M H	1,916
Samotej R J	3,675
Compensation for damage to real property—	
Bhatti M A	128
Black L	384
Carrefour St-Denis Inc	416
Firm Enterprises	189
Goodwin D and Annapolis Valley Woodworkers	212
Guard Contracting	175
Hancock W	150
Havaris G	455
Herman D	120
Ingham D	122
Keyano College	688
Le Buke M E and J	200
M and M Glass	200
McDowell K	489
Milmotra S	825
Oasis Construction Ltd	104
Pottier J	205
Prevost N	358
Reid C	598
Seymour J	308
Smalleyes M	245
Stevens B	376
Stinson-Miller Management and Realty Ltd	497
Westward Ho Motels Ltd	2,112
Compensation for damage to vehicles—	
Alexander's Auto Ranch Ltd	120
Emery L	250
Manning J I	380
Maynes, Mahoney and Tremblay	971
Mazzei R L	129
State Farm Insurance	354
Compensation for costs incurred as a result of failure to provide notice—	
Gudlaugson R	176
Nower G	244
Taylor M	1,200
Vista Towing	288
Yaworski J	330
Replacement of stolen money—	
Shorter M D	200
Payment by order of Canadian Human Rights Commission—	
Hebb B A	15,000
Settlement of litigation—	
Becker Matters	800
Perras T	15,401
Payments under $100 (144)	6,607
	69,985
	76,262

Ex gratia payments—*Concluded*

Particulars and payee	Amount
	$
SUPPLY AND SERVICES	
Department	
Authority—Ministerial	
Compensation for garment torn while at work—	
Tighe K	100
TRANSPORT	
Department	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for loss of personal items while on duty—	
Bell S	593
Edmunds A M	200
Houde G	114
Main J	200
Compensation for loss of eyeglasses while on duty—	
Atkins S	212
Blais R	306
Dahlgren E	185
Jones P	198
Sirois A	175
Compensation for loss of food due to a defective crown owned freezer—	
Lafrance M	232
Compensation for the loss of fishing equipment—	
Ross R K	255
Roy M	185
Webster T	513
Compensation for damage to eyeglasses while on duty—	
Sewell T	236
Compensation for damage to personal effects while on duty—	
Lund P	689
Siemens P	130
Compensation for theft of personal property while on training—	
Bouchard R	2,078
Hohm M	292
Savard G	200
Compensation for charges incurred and paid to a car rental Agency to cover replacement of a car windshield—	
Carriere C	251
Compensation for ambulance service—	
Wiebe H	160
Authority—TB 810253	
Payment of municipal taxes for 1978 to 1980 for space occupied by Air Canada at the Quebec airport—	
Municipality of Ste-Foy	36,232
Payments under $100 (24)	1,293
	44,929
Canadian Aviation Safety Board	
Authority—PC 1974-4/1946 and Ministerial	
Compensation for watch damage during accident investigation while helping to salvage an aircraft off Prince Edward Island—	
Vance L E	222
Payments under $100 (2)	108
	330
	45,259
VETERANS AFFAIRS	
Department	
VETERANS AFFAIRS PROGRAM	
Authority—PC 1974-4/1946	
Compensation for car repair expenses—	
Harvey A	186
Payments under $100 (3)	155
	341
Grand total	264,891,076

Federal Court awards

This statement provides, by ministry and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Amount
	$
ENVIRONMENT	
Department	
PARKS PROGRAM	
Authority—Canadian Human Rights Tribunal	
Compensation to victim of discrimination—	
Oliver J	17,446
Authority—Ref 1019	
Compensation for accident at Plains of Abraham—	
Moreau Y	11,000
	28,446
FISHERIES AND OCEANS	
Department	
Authority—Award T-1463-84	
Accident involving [illegible]wn vehicle—	
Markus J S	65,804
Authority—Award T-1981-87	
Compensation to fishermen for damages they incurred as a result of their reliance on misrepresentation by the department—	
Gilbert, McGloan and Gillis in trust	482,848
	548,652
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Award T 2468-88	
Costs of the order of Motion—	
Wolch, Pinx, Trapper, Scurfield of ICG Building	100
Authority—Award T 2016-88	
Accident on Reserve School premises—	
Harrison, Elwood in trust	5,150
	5,250
NATIONAL REVENUE	
Taxation	
Federal Court Costs awarded with respect to the Income Tax Act—	
Authority—Awards:	
T-1463-85	
Agnew and Company—	
Pavlakovich F	1,545
T-2197-85 and T-685-87	
BDO, Ward, Mallette—	
Gorjup S	6,973
T-619-83 and A-452-85	
Bell, Felesky, Flynn—	
Canterra Energy Ltd	1,585
T-2529-86, T-2530-86, T-2531-86, T-2532-86, T-2534-86, T-2535-86, T-2536-86	
Birnie, Sturrock and Co—	
1056 Enterprises Ltd	
Paradise Industries Ltd	8,007
T-4180-80, T-4181-80, T-4182-80	
Franklyn E Cappell—	
S F Research Associates Limited	
Friedland S	
Camar Consultants Limited	4,133
T-1929-83	
Chhabra Om P	11,944
T-5650-82, A-357-85, A-979-83	
Domenico Vespoli	1,267
T-5650-82, A-357-85, A-979-83	
80591 Canada Ltd	1,267
A-158-86	
Giffen and Partners—	
Dresden Farm Equipment Ltd	13,837
T-2251-86	
Harman and Company—	
The Estate of Sarah Raper	2,413
T-325-86	
Hickson, Martin and Blanchard—	
La Compagnie Ideal Body Inc	2,200
T-375-85	
Holgate and Kowalchuk—	
Gilling W	7,243
T-1346-84, A-290-86	
Lawson, Lundell, Lawson and McIntosh—	
Beaumont N V	2,468
T-258-85	
McKercher, McKercher, Laing and Whitmore—	
Robert Otto Glass	1,888
T-2900-83, T-2901-83	
Messrs Davies, Ward and Beck—	
Alberta Oil Sands Pipeline Ltd	8,644
T-1778-87	
Miller, Thomson, Sedgewick, Lewis and Healy—	
Mattabi Mines Limited	16,178
T-2142-85	
Nelligan Power—	
Fraser D	489
T-1614-84, A-958-85	
Nesrallah N T	790
T-5650-82, A-357-85, A-979-83	
Paradis Vespoli Ltee	1,267
A-762-86, A-763-86, T-2260-84, T-2261-84	
Phillips and Vineberg—	
Falcon Luggage Ltd	
Holiday Luggage Mfg Co Inc	2,054

Federal Court awards—*Concluded*

Particulars and payee	Amount
	$
T-1916-78, A-674-80	
Pothier, Begin, Delisle, Veilleux, Morency, Sauvageau and Associes—	
Dumas G	8,878
T-5650-82, A-357-85, A-979-83	
Precision Mechanics Ltd	1,267
T-973-88, T-986-85, A-1309-87, T-2010-83,	
T-1613-83, A-172-87, A-1628-83	
Thorsteinsson, Mitchell, Little, O'keefe and Davidson—	
Grohne F	
Laxton J N	
Peters R G	
Nova, An Alberta Corporation	
Young L R	41,206
T-2535-75, A-542-77	
Wolff and Company—	
Mainland Crystal Glass Ltd	2,858
	150,401
Grand total	732,749

Nugatory payments

This statement provides, by ministry and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received, but for which a liability is recognized.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
MANAGEMENT AND ADMINISTRATION PROGRAM	
Authority—Department of Agriculture 768469	
Payment of charges relating to the cancellation of training courses—	
Public Service Commission	342
Payment of charges to observe a two-month cancellation clause for room rentals—	
Public Works	118
Payment under $100 (1)	54
	514
AGRI-FOOD PROGRAM	
Authority—Department of Agriculture 753942	
Payment to replace rear bumper and rubber impact strip on a non-government vehicle—	
Stuyt G N	451
Authority—Department of Agriculture 718017	
Payment to repair and paint roof of truck which was damaged when the entrance barrier at the gatehouse fell on it—	
Whyte E E	569
Payment under $100 (1)	91
	1,111
	1,625
COMMUNICATIONS	
National Film Board	
Authority—Ministerial	
Reimbursement of rented equipment that was stolen during the shooting of a film—	
Centre de location Simplex	2,052
ENERGY, MINES AND RESOURCES	
National Energy Board	
Authority—Ministerial	
Douglas P A and Associates Inc, unattended course	145
International Simultaneous Translation, two cancellation fees	1,128
Refund of course fees to which employee did not attend—	
Baltzer C	720
Reimbursement of air fare following employer's request to cancel annual leave	634
Computer Learning Centre, unattended course	50
Sheraton Landmark Hotel, unutilized reserved rooms for hearings	3,750
Rescheduling and airline cancellation fees	202
	6,629

Particulars and payee	Amount
	$
ENVIRONMENT	
Department	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Out of court settlement due to misinformation on insurance benefits—	
Staines M	5,000
Out of court settlement for vehicle accident—	
Dorash	499
Out of court settlement for stolen equipment rented—	
Services techniques informatiques Inc	9,233
Out of court settlement for reimbursement of third party insurance—	
Liberty Mutual Insurance Company	1,156
Authority—Departmental	
Payment for accidental destruction of photocopier being rented—	
Xerox Canada	1,095
Authority—Departmental	
Payments relating to a car accident—	
Saskatchewan Auto Insurance	1,773
Sandburg D	100
Authority—Departmental	
Payments relating to a car accident—	
Olson Hoskin and Harcourt	3,012
Franklin K	250
	22,118
PARKS PROGRAM	
Authority—Ministerial	
Compensation for damage to excercise mats due to flooding—	
Lanthier A	805
Authority—Ministerial	
Payment for damage to vehicle (broken axle) due to condition of road—	
Streeper Contracting Ltd	2,900
	3,705
	25,823
EXTERNAL AFFAIRS	
Canadian International Development Agency	
Authority—Departmental	
Payment of charges relating to travel expenses—	
Grenier D	243

Nugatory payments—*Continued*

Particulars and payee	Amount
	$
FISHERIES AND OCEANS	
Department	
Authority—Departmental	
Payment to an employee for damages to his personal camera equipment while being used for department duties—	
Kiley R	1,219
Authority—Departmental	
Compensation for loss of rented radio equipment—	
Maritime Tel and Tel	618
Authority—Departmental	
Compensation to a fisherman for damages to his fishing vessel while assisting in whale rescue—	
Morrisson F	2,812
	4,649
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Ministerial	
Payment concerning grievance of the staffing of Estates Officer—	
Gorman J	15,000
Authority—Departmental	
Payment concerning education assistance—	
Parks D	3,500
	18,500
NATIONAL DEFENCE	
Department	
Authority—Ministerial	
Claim pursuant to Canadian Human Rights Act—	
Fairall B R	2,562
House William	2,000
Lagace P M	7,748
Robichaud B	5,000
Schaap J F	4,594
	21,904
NATIONAL REVENUE	
Taxation	
Authority—Departmental	
Compensation for loss of personal apparel—	
Nuckle Denise	100
PARLIAMENT	
House of Commons	
Authority—Ministerial	
Reimbursement for a laptop computer that was stolen while on loan to Computer Systems Branch—	
Adaptek Systems Inc	3,850
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Departmental	
Payment for a stolen autotel handset—	
NB Telephone	885
Authority—Department of Justice	
Payment for damages resulting from an accident on premises occupied by Canada Post Corporation—	
Lewis Z	26,965
Authority—Departmental	
Compensation for damages resulting from a motor vehicle accident—	
Candic Auto Body Ltd	286
Paid on behalf of Canada Post Corporation	32,006
Payment under $100 (1)	60
	60,202
REAL PROPERTY PROGRAM	
Authority—Departmental	
Compensation for emergency accommodation of a Public Works employee and family—	
Yellowknife Inn	790
Authority—Departmental	
Compensation for emergency accommodation of a Public Works employee and family—	
Explorer Hotel	2,437
	3,227
	63,429
SOLICITOR GENERAL	
Royal Canadian Mounted Police	
Authority—Ministerial	
Reimbursement of rented equipment that was lost—	
Distacom Pacific	400
Hunter Dunn Business Services	367
National Pagette	1,969
Time Cellular	2,155
Toronto Purchase Group	648
Reimbursement for damage to personal property—	
Gallant K G	125
Ross and Terry's Equipment	602
Little River Boat World	257
Out of court settlement of litigation—	
Hebert D	10,000
Hebert D	10,000
Payment under $100 (1)	24
	26,547
SUPPLY AND SERVICES	
Department	
Authority—Crown Liability	
Payment made to the Superannuation account to compensate the individual listed below for the difference between the estimate provided and the true cost of the Elective Service purchased—	
Diffley D M	7,969

Nugatory payments—*Concluded*

Particulars and payee	Amount
	$
Authority—Crown Liability	
Payment made to an individual for damages incurred because his pension expectations included an ineligible reciprocal transfer from previous employment—	
Daigle B	47,892
Authority—Departmental	
Out of Court settlement in relation to employment offer withdrawal made within 21 days of offer acceptance by Mr Slaby—	
Slaby S J	15,000
	70,861
Grand total	246,212

SECTION 10

1989-90
PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Atlantic livestock feed initiative	475	2,896	1,811	2,203
	1,038	**3,200**	**1,781**	**1,781**
	2,462	*7.296*	*4,591*	*5,183*
Atlantic Veterinary College	...	18	...	...
	...	**...**	**...**	**...**
	...	*1,545*	*...*	*...*
Contributions for rabies	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*5*
Contributions to 4-H clubs	7	6	14	7
	8	**6**	**14**	**7**
	86	*61*	*131*	*66*
Crop damage by migratory waterfowl	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Crop Insurance Act	13	1,242	258	1,117
	69	**1,265**	**267**	**974**
	444	*14,722*	*3,174*	*9.305*
Economic regional development agreements	1,345	1,532	3,296	938
	215	**413**	**148**	**1,645**
	1,560	*12,768*	*3,444*	*9,203*
Freight on livestock shipments	...	14	9	9
	...	**14**	**9**	**7**
	...	*102*	*50*	*40*
Grape and wine sector adjustment agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Drought assistance to greenfeed producers	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Drought assistance to livestock producers	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
National soil conservation program	...	...	...	76
	...	**...**	**...**	**...**
	...	*...*	*...*	*76*
Research and technology transfer	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Tobacco transition adjustment initiative	...	1,500	52	...
	...	**...**	**160**	**141**
	...	*2,900*	*212*	*141*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	7,385	...	...	7,385
...	**...**	**...**	**...**	**...**	**...**	**7,800**	**...**	**...**	**7,800**
...	...	...	...	...	...	*19,532*	...	...	*19,532*
...	...	...	...	...	...	18	...	...	18
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*1,545*	...	...	*1,545*
3	117	2	...	...	...	122	...	...	122
...	**113**	**5**	**...**	**...**	**...**	**118**	**...**	**...**	**118**
131	*1,894*	*35*	*18*	*1*	...	*2,084*	...	...	*2,084*
12	78	24	27	33	17	225	...	...	225
12	**78**	**24**	**26**	**33**	**17**	**225**	**...**	**...**	**225**
69	*782*	*250*	*275*	*335*	*131*	*2,186*	...	...	*2,186*
...	...	123	1,861	1,812	...	3,796	...	...	3,796
...	**...**	**56**	**605**	**583**	**...**	**1,244**	**...**	**...**	**1,244**
...	...	*2,384*	*13,544*	*10,154*	...	*26,082*	...	...	*26,082*
19,438	24,305	...	...	75	4,772	51,220	...	...	51,220
14,505	**19,437**	**20,668**	**64,929**	**66,609**	**4,999**	**193,722**	**...**	**...**	**193,722**
124,286	*248,716*	*195,124*	*732,976*	*551,337*	*45,410*	*1,925,494*	...	...	*1,925,494*
5,599	...	2,342	5,240	...	4,993	25,285	...	...	25,285
1,271	**...**	**2,780**	**4,323**	**...**	**3,665**	**14,460**	**...**	**...**	**14,460**
8,551	...	*10,890*	*20,169*	...	*11,017*	*77,602*	...	...	*77,602*
48	8	20	...	...	2	110	...	...	110
81	**10**	**19**	**...**	**...**	**2**	**142**	**...**	**...**	**142**
289	*77*	*230*	*64*	*165*	*30*	*1,047*	...	...	*1,047*
...	20,400	...	...	...	6,360	26,760	...	...	26,760
...	**2,523**	**...**	**...**	**...**	**6,900**	**9,423**	**...**	**...**	**9,423**
...	*22,923*	...	...	...	*13,260*	*36,183*	...	...	*36,183 (1)*
...	...	...	...	...	...	...	...	...	...
...	**...**	**4,219**	**10,811**	**4,009**	**...**	**19,039**	**...**	**...**	**19,039**
...	...	*4,219*	*10,811*	*4,009*	...	*19,039*	...	...	*19,039 (1)*
...	1,889	2,390	5,878	5,260	(86)	15,331	...	...	15,331
...	**2,225**	**5,464**	**14,289**	**12,824**	**632**	**35,434**	**...**	**...**	**35,434**
...	*4,114*	*7,854*	*20,167*	*18,084*	*546*	*50,765*	...	...	*50,765 (1)*
...	...	...	322	...	...	398	...	...	398
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*322*	...	...	*398*	...	...	*398*
...	...	...	...	526	...	526	...	...	526
...	**...**	**...**	**...**	**570**	**...**	**570**	**...**	**...**	**570**
...	...	...	...	*1,129*	...	*1,129*	...	...	*1,129*
...	10,286	...	...	...	...	11,838	...	...	11,838
...	**9,100**	**...**	**...**	**...**	**...**	**9,401**	**...**	**...**	**9,401**
...	*21,527*	...	...	...	...	*24,780*	...	...	*24,780 (1)*

Summary of federal-provincial shared-cost programs—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
University of Guelph Ontario Veterinary College	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Total ministry	1,840	7,208	5,440	4,350
	1,330	**4,898**	**2,379**	**4,555**
	4,552	*39,394*	*11,602*	*24,019*
ATLANTIC CANADA OPPORTUNITIES AGENCY				
General development agreements	277	...	782	2,129
	547	**...**	**2,109**	**899**
	1,329	...	*5,661*	*3,249*
Cooperation agreements	2,793	485	...	...
	...	**...**	**...**	**...**
	2,793	*485*	...	...
Economic regional development agreements	5,578	11,286	8,111	10,220
	12,301	**4,818**	**7,229**	**9,559**
	26,961	*21,114*	*20,763*	*24,679*
Total ministry	8,648	11,771	8,893	12,349
	12,848	**4,818**	**9,338**	**10,458**
	31,083	*21,599*	*26,424*	*27,928*
COMMUNICATIONS				
Economic regional development	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
EMPLOYMENT AND IMMIGRATION				
Agricultural employment development agreement	...	...	...	...
	...	**...**	**28**	**...**
	...	*814*	*887*	*564*
Canadian jobs strategy	91,266	12,804	61,683	82,122
	84,225	**12,293**	**59,528**	**62,072**
	356,119	*58,866*	*264,096*	*285,965*
Total ministry	91,266	12,804	61,683	82,122
	84,225	**12,293**	**59,556**	**62,072**
	356,119	*59,680*	*264,983*	*286,529*
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Canada-Prince Edward Island cooperation agreement on alternative energy development and energy effiency	...	410	...	...
	...	**...**	**...**	**...**
	...	*410*	...	...
Canada-Nova Scotia Offshore Petroleum Board	...	...	220	...
	...	**...**	**...**	**...**
	...	...	*220*	...
Canada-Newfoundland development fund	10,619	...	...	...
	17,306	**...**	**...**	**...**
	46,028	...	...	...
Canada-Newfoundland Offshore Petroleum Board	2,377	...	...	...
	2,824	**...**	**...**	**...**
	10,213	...	...	...
Canada-Saskatchewan heavy oil	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	**195**	...	...	...	...	**195**	...	...	**195**
...	*1,380*	...	...	...	...	*1,380*	...	...	*1,380 (f)*
25,100	57,083	4,901	13,328	7,706	16,058	143,014	...	...	143,014
15,869	**33,681**	**33,235**	**94,963**	**84,628**	**16,215**	**291,773**	...	...	**291,773**
133,326	*301,413*	*220,986*	*798,346*	*585,214*	*70,394*	*2,189,246*	...	...	*2,189,246*
...	...	...	...	...	...	3,188	...	...	3,188
...	...	...	...	...	...	**3,555**	...	...	**3,555**
...	...	...	...	...	...	*10,239*	...	...	*10,239 (1)*
...	...	...	...	...	...	3,278	...	...	3,278
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*3,278*	...	...	*3,278*
...	...	...	...	...	...	35,195	...	...	35,195
...	...	...	...	...	...	**33,907**	...	...	**33,907**
...	...	...	...	...	...	*93,517*	...	...	*93,517 (1)*
...	...	...	...	...	...	41,661	...	...	41,661
...	...	...	...	...	...	**37,462**	...	...	**37,462**
...	...	...	...	...	...	*107,034*	...	...	*107,034*
12,078	5,081	4,473	...	...	...	21,632	...	...	21,632
7,439	**6,243**	**3,225**	...	...	...	**16,907**	...	...	**16,907**
37,486	*21,177*	*11,245*	...	...	...	*69,908*	...	...	*69,908*
565	380	1	...	...	...	946	...	...	946
445	**1,163**	**1**	...	...	**3**	**1,640**	...	...	**1,640**
8,323	*11,603*	*2,770*	*2,175*	*3,464*	*2,419*	*33,019*	...	...	*33,019*
396,892	345,205	59,538	53,494	125,670	182,058	1,410,732	...	...	1,410,732
378,173	**359,993**	**58,886**	**50,793**	**123,565**	**171,098**	**1,360,626**	...	...	**1,360,626**
1,649,057	*1,610,059*	*261,716*	*222,169*	*515,595*	*805,292*	*6,028,934*	...	...	*6,028,934*
397,457	345,585	59,539	53,494	125,670	182,058	1,411,678	...	...	1,411,678
378,618	**361,156**	**58,887**	**50,793**	**123,565**	**171,101**	**1,362,266**	...	...	**1,362,266**
1,657,380	*1,621,662*	*264,486*	*224,344*	*519,059*	*807,711*	*6,061,953*	...	...	*6,061,953*
...	...	...	...	1,385	...	1,385	...	...	1,385
...	...	...	...	**330**	...	**330**	...	...	**330**
...	...	...	...	*3,912*	...	*3,912*	...	...	*3,912*
...	...	...	...	...	...	410	...	...	410
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*410*	...	...	*410*
...	...	...	...	...	...	220	...	...	220
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*220*	...	...	*220*
...	...	...	...	...	...	10,619	...	...	10,619
...	...	...	...	...	...	**17,306**	...	...	**17,306**
...	...	...	...	...	...	*46,028*	...	...	*46,028*
...	...	...	...	...	...	2,377	...	...	2,377
...	...	...	...	...	...	**2,824**	...	...	**2,824**
...	...	...	...	...	...	*10,213*	...	...	*10,213*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	*14,792*	...	...	*14,792*	...	...	*14,792 (f)*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Eastern Quebec development plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Geographic information technology development	...	...	10	...
	...	...	...	**40**
	...	...	*10*	*40*
Joint venture bi-provincial upgrader	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint housing	...	...	...	...
	...	...	**52**	...
	307	*14*	*232*	*77*
Low cost initiatives	...	...	...	...
	2	...	**27**	**41**
	2	...	*103*	*85*
Mineral development agreements	445	...	1,460	870
	1,902	**47**	**2,261**	**3,185**
	13,677	*188*	*14,007*	*13,561*
Remote community demonstration program	...	...	...	...
	10	...	...	...
	10	...	...	...
Renewable and non-conventional sources of energy conservation	97	...	62	30
	201	**125**	**141**	**145**
	769	*125*	*455*	*391*
Renewable energy research and development	55	200	50	...
	...	...	...	...
	55	*200*	*50*	...
Total ministry	13,593	610	1,802	900
	22,245	**172**	**2,481**	**3,411**
	71,061	*937*	*15,077*	*14,154*
ENVIRONMENT				
Alexander Mackenzie heritage trail	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Alberta lightning detection	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Newfoundland climate network expansion agreement	109	...	...	...
	109	...	...	...
	344	...	...	...
Canada-Quebec climate network expansion agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Cost sharing water quantity agreements	202	33	146	206
	213	**33**	**158**	**217**
	2,180	*453*	*1,689*	*2,972*
Crop depredation	...	...	...	...
	...	...	...	...
	...	...	...	...
Downtown Winnipeg and area river bank acquisition—ARC agreement	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,150	...	...	...	...	...	1,150	...	...	1,150
1,148	...	...	...	...	...	**1,148**	...	...	**1,148**
3,017	...	...	...	...	...	*3,017*	...	...	*3,017*
200	246	44	132	15	620	1,267	...	30	1,297
...	**105**	...	...	...	...	**145**	...	**40**	**185**
200	*351*	*44*	*132*	*15*	*620*	*1,412*	...	*70*	*1,482 (1)*
...	...	...	...	35,892	...	35,892	...	...	35,892
...	...	...	...	**3,174**	...	**3,174**	...	...	**3,174**
...	...	...	...	*39,066*	...	*39,066*	...	...	*39,066 (1)*
...	...	...	...	...	...	...	...	...	...
...	**22**	...	...	...	...	**74**	...	...	**74**
500	*378*	*3*	...	*90*	...	*1,601*	*56*	...	*1,657 (f)*
...	...	75	...	...	...	75	...	...	75
3	**4**	...	...	...	**396**	**473**	**7**	...	**480**
70	*4*	*75*	...	...	*396*	*735*	*7*	...	*742*
9,117	2,069	870	...	...	888	15,719	984	375	17,078
11,241	**3,492**	**1,764**	**268**	...	**835**	**24,995**	**1,280**	**519**	**26,794**
45,980	*13,927*	*12,947*	*2,663*	...	*4,509*	*121,459*	*2,582*	*2,476*	*126,517 (1)*
...	...	...	...	...	...	...	...	...	...
13	**19**	...	...	...	...	**42**	**98**	...	**140**
13	*19*	...	*4*	...	...	*46*	*294*	*62*	*402 (f)*
50	25	...	15	...	50	329	25	...	354
553	**236**	...	...	...	...	**1,401**	...	**18**	**1,419**
2,710	*2,540*	*245*	*17*	*27*	*67*	*7,346*	*25*	*18*	*7,389*
664	292	...	...	60	...	1,321	...	...	1,321
39	...	...	...	...	...	**39**	...	...	**39**
846	*308*	...	...	*160*	...	*1,619*	...	...	*1,619*
11,181	2,632	989	147	37,352	1,556	70,764	1,009	405	72,178
12,997	**3,878**	**1,764**	**268**	**3,504**	**1,231**	**51,951**	**1,385**	**577**	**53,913**
53,336	*17,527*	*13,314*	*17,608*	*43,270*	*5,592*	*251,876*	*2,964*	*2,626*	*257,466*
...	...	...	...	...	130	130	...	...	130
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*130*	*130*	...	...	*130*
...	...	...	...	5	...	5	...	...	5
...	...	...	...	**4**	...	**4**	...	...	**4**
...	...	...	...	*20*	...	*20*	...	...	*20*
...	...	...	...	...	...	109	...	...	109
...	...	...	...	...	...	**109**	...	...	**109**
...	...	...	...	...	...	*344*	...	...	*344*
434	...	...	...	...	...	434	...	...	434
397	...	...	...	...	...	**397**	...	...	**397**
1,995	...	...	...	...	...	*1,995*	...	...	*1,995*
1,014	914	241	271	926	...	3,953	...	...	3,953
1,057	**760**	**184**	**261**	**856**	...	**3,739**	...	...	**3,739**
11,887	*9,677*	*2,717*	*2,723*	*10,711*	...	*45,009*	...	...	*45,009*
...	...	182	319	299	...	800	...	...	800
...	...	**359**	**234**	**287**	...	**880**	...	...	**880**
...	...	*3,018*	*5,446*	*6,104*	...	*14,568*	...	...	*14,568*
...	...	...	...	...	...	...	...	...	...
...	...	**1,613**	...	...	...	**1,613**	...	...	**1,613**
...	...	*6,640*	...	...	...	*6,640*	...	...	*6,640 (f)*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Eastern irrigation district Brooks Aqueduct	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood risk mapping	93	...	...	115
	136	...	**11**	**123**
	1,013	...	*685*	*1,721*
Fraser river flood control	...	...	...	...
	...	...	...	...
	...	...	...	...
Great Lakes water quality agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Herbicide, pesticide and nutrient loss using low pressure irrigation system	...	...	...	...
	...	...	...	...
	...	...	...	...
James Bay agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Meteorological observing stations	...	...	...	...
	...	...	...	...
	...	...	...	...
North american waterfowl management plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Ontario Heritage Foundation George Brown House	...	...	...	...
	...	...	...	...
	...	...	...	...
Ontario Heritage Foundation Winter Garden Theatre	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa river regulation secretariat	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence river	...	...	...	...
	...	...	...	...
	...	...	...	...
Qu'Appelle Valley	...	...	...	...
	...	...	...	...
	...	...	...	...
Other federal/provincial waters	...	...	...	...
	...	...	...	...
	...	...	...	...
Regional evaporation and transpiration study	...	...	...	...
	...	...	...	...
	...	...	...	...
Snow management study	...	...	...	...
	...	...	...	...
	...	...	...	...
South Moresby forestry compensation	...	...	...	...
	...	...	...	...
	...	...	...	...
Sydney tar ponds clean-up	...	...	4,416	...
	...	...	**3,129**	...
	...	...	*8,290*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	101	...	101	...	...	101
...	**...**	**...**	**...**	**28**	**...**	**28**	**...**	**...**	**28**
...	...	...	...	*129*	...	*129*	...	...	*129*
453	1,051	36	185	429	500	2,862	...	...	2,862
595	**933**	**56**	**272**	**...**	**500**	**2,626**	**...**	**...**	**2,626**
10,800	*7,755*	*1,689*	*1,786*	*429*	*1,000*	*26,878*	...	...	*26,878*
...	...	...	...	...	2,500	2,500	...	...	2,500
...	**...**	**...**	**...**	**...**	**2,338**	**2,338**	**...**	**...**	**2,338**
...	...	...	...	...	*69,791*	*69,791*	...	...	*69,791*
...	1,870	...	...	...	...	1,870	...	...	1,870
...	**1,771**	**...**	**...**	**...**	**...**	**1,771**	**...**	**...**	**1,771**
...	*16,503*	...	...	...	...	*16,503*	...	...	*16,503*
...	...	...	20	...	...	20	...	...	20
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*20*	...	...	*20*	...	...	*20*
80	...	...	...	...	...	80	...	...	80
84	**...**	**...**	**...**	**...**	**...**	**84**	**...**	**...**	**84**
728	...	...	...	...	...	*728*	...	...	*728*
...	...	...	...	13	...	13	...	...	13
...	**...**	**...**	**...**	**13**	**...**	**13**	**...**	**...**	**13**
...	...	...	...	*62*	...	*62*	...	...	*62*
...	425	...	...	...	...	425	...	...	425
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*425*	...	...	...	...	*425*	...	...	*425*
...	42	...	...	...	...	42	...	...	42
...	**333**	**...**	**...**	**...**	**...**	**333**	**...**	**...**	**333**
...	*680*	...	...	...	...	*680*	...	...	*680*
...	...	...	...	...	...	...	...	...	...
...	**240**	**...**	**...**	**...**	**...**	**240**	**...**	**...**	**240**
...	*490*	...	...	...	...	*490*	...	...	*490*
90	41	...	...	...	...	131	...	...	131
6	**43**	**...**	**...**	**...**	**...**	**49**	**...**	**...**	**49**
398	*423*	...	...	...	...	*821*	...	...	*821*
594	...	...	...	...	...	594	...	...	594
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
594	...	...	...	...	...	*594*	...	...	*594*
...	...	...	28	...	...	28	...	...	28
...	**...**	**...**	**344**	**...**	**...**	**344**	**...**	**...**	**344**
...	...	...	*8,520*	...	...	*8,520*	...	...	*8,520*
...	...	403	...	...	...	403	...	...	403
...	**...**	**893**	**...**	**...**	**...**	**893**	**...**	**...**	**893**
...	...	*2,960*	...	...	...	*2,960*	...	...	*2,960*
...	...	11	...	...	...	11	...	...	11
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	*11*	...	...	...	*11*	...	...	*11*
...	...	...	73	...	...	73	...	...	73
...	**...**	**...**	**173**	**...**	**...**	**173**	**...**	**...**	**173**
...	...	...	*386*	...	...	*386*	...	...	*386 (1)(f)*
...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**22,380**	**22,380**	**...**	**...**	**22,380**
...	...	...	...	...	*23,000*	*23,000*	...	...	*23,000 (f)*
...	...	...	...	...	...	4,416	...	...	4,416
...	**...**	**...**	**...**	**...**	**...**	**3,129**	**...**	**...**	**3,129**
...	...	...	...	...	...	*8,290*	...	...	*8,290*

Summary of federal-provincial shared-cost programs—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Water quality monitoring agreements	170 **160** *494*	... ...	... ...	... ...
Weather radio network	59 **59** *714*	... ...	34 **34** *534*	24 **24** *254*
Windermere Basin rehabilitation	... ...	... ...	... ...	... ...
Total ministry	633 **677** *4,745*	33 **33** *453*	4,596 **3,332** *11,198*	345 **364** *4,947*
FISHERIES AND OCEANS				
Canada-Newfoundland inshore fisheries subsidiary agreement	9,603 **6,004** *15,607*	... ...	... ...	... ...
Carnation creek	... ...	... ...	... ...	... ...
Economic and regional development agreement	... ...	395 **1,091** *5,917*	... **3,336** *7,957*	924 **2,285** *19,835*
Operate Alouette river hatchery	... ...	... ...	... ...	... ...
Queen Charlotte Island fish/forestry program phase II	... ...	... ...	... ...	... ...
Salmon production technical program with British Columbia corrections institute	... ...	... ...	... ...	... ...
Sydney breakwaters	... ...	... ...	... ...	... ...
Total ministry	9,603 **6,004** *15,607*	395 **1,091** *5,917*	... **3,336** *7,957*	924 **2,285** *19,835*
FORESTRY				
Cooperation agreements for forestry development	... ...	... ...	7,627 ... *7,627*	4,768 ... *4,768*
Forest renewal agreements	... ...	... ...	... ... *14,559*	96 **6,260** *25,091*
Forest development sub-agreement	... ...	... ...	... ...	... ...
Forestry resource development agreement	9,744 **9,196** *35,340*	2,374 **1,605** *12,697*	7 **15** *1,271*	... ...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	170	...	...	170
...	...	...	...	...	...	**160**	...	...	**160**
...	...	...	...	...	...	*494*	...	...	*494*
...	...	...	...	...	...	117	...	...	117
...	...	...	...	...	...	**117**	...	...	**117**
...	...	...	...	...	...	*1,502*	...	...	*1,502*
...	448	...	...	...	...	448	...	...	448
...	**760**	...	...	...	...	**760**	...	...	**760**
...	*1,250*	...	...	...	...	*1,250*	...	...	*1,250*
2,665	4,791	873	896	1,773	3,130	19,735	...	...	19,735
2,139	**4,840**	**3,105**	**1,284**	**1,188**	**25,218**	**42,180**	...	...	**42,180**
26,402	*37,203*	*17,035*	*18,881*	*17,455*	*93,921*	*232,240*	...	...	*232,240*
...	...	...	...	...	...	9,603	...	...	9,603
...	...	...	...	...	...	**6,004**	...	...	**6,004**
...	...	...	...	...	...	*15,607*	...	...	*15,607 (1)*
...	...	...	...	...	75	75	...	...	75
...	...	...	...	...	**75**	**75**	...	...	**75**
...	...	...	...	...	*300*	*300*	...	...	*300*
5,641	...	...	...	...	...	6,960	...	...	6,960
8,212	...	...	...	...	...	**14,924**	...	...	**14,924**
14,592	...	...	...	...	...	*48,301*	...	...	*48,301 (1)*
...	...	...	...	...	28	28	...	...	28
...	...	...	...	...	**18**	**18**	...	...	**18**
...	...	...	...	...	*278*	*278*	...	...	*278*
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	**50**	**50**	...	...	**50**
...	...	...	...	...	*100*	*100*	...	...	*100*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**7**	**7**	...	...	**7**
...	...	...	...	...	*32*	*32*	...	...	*32*
...	...	...	...	...	126	126	...	...	126
...	...	...	...	...	**1,879**	**1,879**	...	...	**1,879**
...	...	...	...	...	*2,156*	*2,156*	...	...	*2,156*
5,641	...	...	...	...	279	16,842	...	...	16,842
8,212	...	...	...	...	**2,029**	**22,957**	...	...	**22,957**
14,592	...	...	...	...	*2,866*	*66,774*	...	...	*66,774*
...	...	...	...	...	...	12,395	...	...	12,395
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*12,395*	...	...	*12,395*
...	...	485	...	...	...	583	...	...	583
...	...	**2,601**	...	...	...	**8,861**	...	...	**8,861**
...	...	*13,174*	...	...	...	*52,824*	...	...	*52,824 (1)*
35,371	...	...	...	...	35,334	70,705	...	...	70,705
32,636	...	...	...	...	**32,416**	**65,052**	...	...	**65,052**
141,051	...	...	...	...	*122,946*	*263,997*	...	...	*263,997 (1)*
...	2,775	...	617	1,350	...	16,867	...	...	16,867
...	**14,170**	...	**2,644**	**2,659**	...	**30,289**	...	...	**30,289**
...	*68,438*	...	*13,360*	*10,869*	...	*141,975*	...	...	*141,975*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Newfounland and Labrador forestry training association	330	...	...	...
	...	...	...	...
	330	...	...	...
Total ministry	10,074	2,374	7,634	4,866
	9,196	**1,605**	**15**	**6,260**
	35,670	*12,697*	*23,457*	*29,859*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Beverly Kaminuriak management group	...	...	...	...
	...	...	...	...
	...	...	...	...
Capital facilities and community services for Fort McKay	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Kativik school board (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic development	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydro land lines	...	...	...	...
	...	...	...	...
	...	...	...	...
Indian policing	26	1	191	...
	22	**23**	**163**	...
	197	*241*	*1,329*	...
Indian wildlife management	...	...	...	...
	...	...	...	...
	...	...	...	...
Inuit relocation (Inukjuak)	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint school	...	...	...	...
	...	...	...	...
	...	...	...	...
Mercury study	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement	7,845	...	...	...
	...	...	...	...
	7,845	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	330	...	...	330
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*330*	...	...	*330*
35,371	2,775	485	617	1,350	35,334	100,880	...	...	100,880
32,636	**14,170**	**2,601**	**2,644**	**2,659**	**32,416**	**104,202**	...	...	**104,202**
141,051	*68,438*	*13,174*	*13,360*	*10,869*	*122,946*	*471,521*	...	...	*471,521*
...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	**15**	...	**15**
...	...	...	...	...	...	...	*45*	...	*45*
...	...	...	...	365	...	365	...	...	365
...	...	...	...	**102**	...	**102**	...	...	**102**
...	...	...	...	*2,467*	...	*2,467*	...	...	*2,467 (1)*
32,569	...	...	...	...	...	32,569	...	...	32,569
33,671	...	...	...	...	...	**33,671**	...	...	**33,671**
292,611	...	...	...	...	...	*292,611*	...	...	*292,611*
111	...	...	...	...	...	111	...	...	111
100	...	...	...	...	...	**100**	...	...	**100**
787	...	...	...	...	...	*787*	...	...	*787*
...	...	...	...	...	...	...	3,543	...	3,543
...	...	...	...	...	...	...	**2,565**	...	**2,565**
...	...	...	...	...	...	...	*12,295*	...	*12,295*
...	...	...	...	...	...	...	...	...	...
...	**169**	...	...	...	...	**169**	...	...	**169**
...	*2,379*	...	...	...	...	*2,379*	...	...	*2,379*
...	...	456	...	...	...	456	...	...	456
...	...	**121**	...	...	...	**121**	...	...	**121**
1,000	...	*10,072*	...	...	...	*11,072*	...	...	*11,072 (1)*
...	4,992	628	892	877	1,044	8,651	130	243	9,024
...	**4,741**	**527**	**881**	**843**	**1,180**	**8,380**	**74**	**241**	**8,695**
...	*39,770*	*5,489*	*8,357*	*8,257*	*9,640*	*73,280*	*918*	*2,301*	*76,499*
...	...	206	...	...	...	206	...	...	206
...	...	**308**	...	...	...	**308**	...	...	**308**
...	...	*514*	...	...	...	*514*	...	...	*514 (1)*
...	...	...	...	...	...	...	...	...	...
350	...	...	...	...	...	**350**	...	...	**350**
700	...	...	...	...	...	*700*	...	...	*700 (1)*
...	...	68	...	..	...	68	...	...	68
...	...	**536**	...	...	...	**536**	...	...	**536**
...	...	*19,516*	...	...	...	*19,516*	...	...	*19,516*
...	7	...	...	...	...	7	...	...	7
...	...	...	...	...	...	...	...	...	...
...	*7*	...	...	...	...	*7*	...	...	*7*
...	350	...	...	...	...	350	...	...	350
...	**350**	...	...	...	...	**350**	...	...	**350**
...	*5,884*	...	...	...	...	*5,884*	...	...	*5,884*
...	...	...	...	...	...	7,845	...	...	7,845
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*7,845*	...	...	*7,845*
1,381	...	...	...	...	...	1,381	...	...	1,381
1,372	...	...	...	...	...	**1,372**	...	...	**1,372**
31,619	...	...	...	...	...	*31,619*	...	...	*31,619*
...	...	...	...	...	...	...	...	...	...
...	...	**18**	...	...	...	**18**	...	...	**18**
...	...	*362*	...	...	...	*362*	...	...	*362*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Pelican narrows elementary/secondary and teacherage project	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Roads on and to reserves	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Social services—Adult and day care	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Social services—Child care agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Tripartite Indian services	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Water reservoir—Temiscaming	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Wollaston Lake school and teacherages project	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	7,871	1	191	...
	22	**23**	**163**	**...**
	8,042	*241*	*1,329*	*...*
INDUSTRY, SCIENCE AND TECHNOLOGY				
Industrial and regional development	3,608	...	27,572	2,358
	10,957	**1,699**	**72,421**	**5,222**
	629,972	*310,879*	*689,969*	*545,214*
Tourism	78	75	140	...
	188	**108**	**362**	**56**
	731	*686*	*4,450*	*646*
Total ministry	3,686	75	27,712	2,358
	11,145	**1,807**	**72,783**	**5,278**
	630,703	*311,565*	*694,419*	*545,860*
JUSTICE				
Compensation to victims of crime	112	50	302	167
	22	**50**	**272**	**171**
	302	*100*	*1,050*	*827*
Legal aid	1,707	226	3,222	1,440
	1,997	**216**	**2,912**	**1,163**
	11,378	*1,891*	*22,099*	*12,237*
Native courtworker	100	...	...	...
	72	**...**	**...**	**...**
	773	*52*	*70*	*...*
Young offenders assistance juvenile justice	6,009	...	6,614	4,466
	5,126	**516**	**4,915**	**4,652**
	13,853	*2,328*	*15,154*	*12,879*
Total ministry	7,928	276	10,138	6,073
	7,217	**782**	**8,099**	**5,986**
	26,306	*4,371*	*38,373*	*25,943*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	1,019	...	...	1,019	...	...	1,019
...	...	...	**2,505**	...	...	**2,505**	...	...	**2,505**
...	...	...	*9,104*	...	...	*9,104*	...	...	*9,104*
...	...	1,551	...	...	...	1,551	...	...	1,551
...	...	**1,592**	...	...	...	**1,592**	...	...	**1,592**
...	...	*15,217*	...	...	...	*15,217*	...	...	*15,217*
...	38,915	...	...	...	...	38,915	...	...	38,915
...	**32,375**	...	...	...	...	**32,375**	...	...	**32,375**
...	*263,576*	...	...	...	...	*263,576*	...	...	*263,576*
...	19,015	...	...	...	...	19,015	...	...	19,015
...	**25,301**	...	...	...	...	**25,301**	...	...	**25,301**
...	*125,637*	...	...	...	...	*125,637*	...	...	*125,637*
...	319	...	...	...	...	319	...	...	319
...	**366**	...	...	...	...	**366**	...	...	**366**
...	*2,621*	...	...	...	...	*2,621*	...	...	*2,621*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
353	...	...	...	...	...	*353*	...	...	*353*
...	...	...	449	...	...	449	...	...	449
...	...	...	**1,944**	...	...	**1,944**	...	...	**1,944**
...	...	...	*3,833*	...	...	*3,833*	...	...	*3,833 (1)*
34,061	63,598	2,909	2,360	1,242	1,044	113,277	3,688	243	117,208
35,493	**63,302**	**3,102**	**5,330**	**945**	**1,180**	**109,560**	**2,654**	**241**	**112,455**
327,070	*439,874*	*51,170*	*21,294*	*10,724*	*9,640*	*869,384*	*13,258*	*2,301*	*884,943*
563	138	2,128	3,562	6,899	6,252	53,080	2,023	1,374	56,477
32,907	**6,061**	**11,492**	**967**	**4,909**	**2,520**	**149,155**	**2,077**	**887**	**152,119**
1,209,734	*277,030*	*305,529*	*178,572*	*116,584*	*161,879*	*4,425,362*	*25,446*	*12,674*	*4,463,482 (2)*
...	124	30	93	96	12	648	42	...	690
958	**379**	**41**	**130**	**455**	**416**	**3,093**	**19**	**17**	**3,129**
3,335	*8,045*	*2,627*	*773*	*2,286*	*4,798*	*28,377*	*255*	*258*	*28,890 (1)*
563	262	2,158	3,655	6,995	6,264	53,728	2,065	1,374	57,167
33,865	**6,440**	**11,533**	**1,097**	**5,364**	**2,936**	**152,248**	**2,096**	**904**	**155,248**
1,213,069	*285,075*	*308,156*	*179,345*	*118,870*	*166,677*	*4,453,739*	*25,701*	*12,932*	*4,492,372*
2,324	3,301	380	354	799	1,044	8,833	121	117	9,071
2,307	**3,245**	**378**	**287**	**812**	**1,024**	**8,568**	**67**	**83**	**8,718**
11,688	*16,974*	*2,018*	*1,775*	*3,917*	*5,300*	*43,951*	*459*	*431*	*44,841*
16,535	39,281	3,504	2,726	7,034	9,062	84,737	1,288	457	86,482
19,054	**31,902**	**2,922**	**2,270**	**6,448**	**7,331**	**76,215**	**1,195**	**366**	**77,776**
138,302	*230,557*	*25,893*	*21,485*	*52,385*	*61,292*	*577,519*	*8,066*	*3,431*	*589,016*
451	504	270	...	954	713	2,992	286	132	3,410
452	**478**	**282**	**38**	**1,140**	**811**	**3,273**	**355**	**128**	**3,756**
2,921	*5,191*	*2,743*	*3,944*	*9,485*	*8,260*	*33,439*	*2,945*	*816*	*37,200*
24,769	62,443	6,376	7,111	16,588	18,775	153,151	3,766	1,139	158,056
27,825	**65,815**	**5,974**	**7,213**	**13,724**	**16,270**	**152,030**	**7,983**	**3,245**	**163,258**
147,280	*180,097*	*18,256*	*21,017*	*41,908*	*52,587*	*505,359*	*15,724*	*7,068*	*528,151 (1)*
44,079	105,529	10,530	10,191	25,375	29,594	249,713	5,461	1,845	257,019
49,638	**101,440**	**9,556**	**9,808**	**22,124**	**25,436**	**240,086**	**9,600**	**3,822**	**253,508**
300,191	*432,819*	*48,910*	*48,221*	*107,695*	*127,439*	*1,160,268*	*27,194*	*11,746*	*1,199,208*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Disaster financial assistance	... **526** *11,777*	... **...** *1,971*	... **...** *4,163*	2,910 **...** *16,275*
Joint emergency preparedness	185 **145** *739*	822 **947** *2,476*	286 **413** *1,439*	173 **102** *3,838*
Total ministry	185 **671** *12,516*	822 **947** *4,447*	286 **413** *5,602*	3,083 **102** *20,113*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	101,040 **91,339** *1,155,759*	23,881 **22,602** *269,067*	157,186 **152,869** *1,475,074*	158,936 **149,789** *1,706,226*
National drug strategy	150 **...** *150*	... **...** ...	145 **3** *148*	107 **117** *224*
Services to young offenders	... **...** ...	... **...** ...	... **...** ...	... **...** *5,247*
Vocational rehabilitation of disabled persons	4,624 **3,248** *24,179*	271 **228** *3,518*	4,993 **4,491** *40,976*	5,568 **5,907** *47,089*
Total ministry	105,814 **94,587** *1,180,088*	24,152 **22,830** *272,585*	162,324 **157,363** *1,516,198*	164,611 **155,813** *1,758,786*
PUBLIC WORKS				
Maintenance cost of Perley Bridge and MacDonald Cartier Bridge	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Sault Ste Marie infrastructure program	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	26,732 **31,317** *229,780*	3,009 **5,305** *26,841*	29,107 **41,291** *244,952*	12,765 **24,067** *133,055*
Total ministry	26,732 **31,317** *229,780*	3,009 **5,305** *26,841*	29,107 **41,291** *244,952*	12,765 **24,067** *133,055*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	270	...	...	...	3,180	450	...	3,630
10,000	...	**408**	...	**22,000**	...	**32,934**	...	...	**32,934**
27,503	*75*	*31,431*	*6,937*	*33,834*	*11,354*	*145,320*	*910*	*1,682*	*147,912 (1)*
1,500	1,900	523	454	372	90	6,305	96	150	6,551
1,500	**1,900**	**409**	**443**	**432**	**3**	**6,294**	**196**	**63**	**6,553**
9,123	*11,780*	*3,379*	*1,931*	*2,248*	*860*	*37,813*	*1,060*	*440*	*39,313 (1)*
1,500	1,900	793	454	372	90	9,485	546	150	10,181
11,500	**1,900**	**817**	**443**	**22,432**	**3**	**39,228**	**196**	**63**	**39,487**
36,626	*11,855*	*34,810*	*8,868*	*36,082*	*12,214*	*183,133*	*1,970*	*2,122*	*187,225*
1,106,377	1,761,467	194,497	152,857	513,187	693,782	4,863,210	16,859	5,202	4,885,271
1,128,973	**1,510,952**	**197,777**	**155,153**	**487,870**	**663,112**	**4,560,436**	**15,003**	**8,111**	**4,583,550**
10,852,769	*13,951,651*	*1,839,400*	*1,813,395*	*4,513,392*	*7,064,454*	*44,641,187*	*150,016*	*37,264*	*44,828,467*
863	4,952	...	461	591	2,051	9,320	...	...	9,320
817	**2,734**	...	**433**	**60**	**991**	**5,155**	...	...	**5,155**
1,680	*7,686*	...	*894*	*651*	*3,042*	*14,475*	...	...	*14,475*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
65,040	*181,494*	*1,921*	...	...	*14,082*	*267,784*	...	*3,107*	*270,891 (1)*
4,679	44,310	5,047	5,885	15,791	14,268	105,436	...	1,080	106,516
175	**38,523**	**6,912**	**4,555**	**13,962**	**14,855**	**92,856**	**67**	**3,734**	**96,657**
7,654	*399,519*	*69,261*	*57,794*	*160,060*	*116,726*	*926,776*	*3,734*	*10,458*	*940,968*
1,111,919	1,810,729	199,544	159,203	529,569	710,101	4,977,966	16,859	6,282	5,001,107
1,129,965	**1,552,209**	**204,689**	**160,141**	**501,892**	**678,958**	**4,658,447**	**15,070**	**11,845**	**4,685,362**
10,927,143	*14,540,350*	*1,910,582*	*1,872,083*	*4,674,103*	*7,198,304*	*45,850,222*	*153,750*	*50,829*	*46,054,801*
...	217	...	...	...	...	217	...	...	217
...	**139**	...	...	...	...	**139**	...	...	**139**
...	*5,786*	...	...	...	...	*5,786*	...	...	*5,786*
...	...	...	...	...	...	...	...	...	...
...	**195**	...	...	...	...	**195**	...	...	**195**
...	*21,000*	...	...	...	...	*21,000*	...	...	*21,000 (1)*
57,896	220,117	29,921	59,867	46,300	21,731	507,445	45,498	1,944	554,887
91,423	**265,118**	**33,438**	**66,329**	**59,344**	**42,817**	**660,449**	**61,536**	**1,030**	**723,015**
579,192	*1,818,653*	*240,744*	*494,700*	*398,617*	*247,164*	*4,413,698*	*356,609*	*11,437*	*4,781,744*
57,896	220,334	29,921	59,867	46,300	21,731	507,662	45,498	1,944	555,104
91,423	**265,452**	**33,438**	**66,329**	**59,344**	**42,817**	**660,783**	**61,536**	**1,030**	**723,349**
579,192	*1,845,439*	*240,744*	*494,700*	*398,617*	*247,164*	*4,440,484*	*356,609*	*11,437*	*4,808,530*

Summary of federal-provincial shared-cost programs—*Continued*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
SECRETARY OF STATE				
Citizenship language instruction for immigrants	17	10	26	...
	2	**1**	**34**	**...**
	95	*27*	*231*	*2*
Citizenship language textbooks for immigrants	3	1	35	...
	...	**1**	**18**	**...**
	4	*3*	*59*	...
Official languages in education	3,977	1,612	5,623	29,910
	4,648	**1,419**	**4,642**	**28,023**
	36,283	*15,444*	*57,482*	*324,838*
Total ministry	3,997	1,623	5,684	29,910
	4,650	**1,421**	**4,694**	**28,023**
	36,382	*15,474*	*57,772*	*324,840*
TRANSPORT				
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads	43,780	1,987	...	3,378
	29,647	**4,148**	**...**	**13,539**
	124,571	*18,988*	...	*64,572*
Boxcars and railroad bed stabilization	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Canada-Quebec subsidiary agreement on transportation development	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Construction of grade separations	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Development of a traffic control and regulation system in Montreal	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Highway improvements	...	...	18,820	22,414
	...	**...**	**5,714**	**19,980**
	...	...	*25,330*	*56,195*
Nouveau Quebec Inuit airports	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Pierre Bertrand grade separation	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Surveillance training and/or coordination activities in the transportation of dangerous goods	**68**	...	...	...
	66	**...**	**...**	**...**
	134	...	...	...
Transportation development initiatives	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Yellowhead highway	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Total ministry	43,848	1,987	18,820	25,792
	29,713	**4,148**	**5,714**	**33,519**
	124,705	*18,988*	*25,330*	*120,767*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
2,138	19,508	2,020	70	2,122	1,911	27,822	...	23	27,845
1,913	**12,695**	**854**	**60**	**1,352**	**634**	**17,545**	**...**	**...**	**17,545**
16,732	*63,049*	*6,243*	*833*	*13,155*	*20,407*	*120,774*	...	*23*	*120,797*
32	222	243	7	134	292	969	...	4	973
35	**215**	**49**	**11**	**123**	**370**	**822**	**...**	**...**	**822**
675	*2,782*	*589*	*88*	*1,592*	*1,852*	*7,644*	...	*4*	*7,648*
76,074	86,369 (3)	8,881	9,352	10,275	10,984	243,057	1,030	1,028	245,115
76,825	**76,818** (4)	**8,448**	**13,068**	**9,300**	**10,541**	**233,732**	**716**	**834**	**235,282**
1,531,600	*985,456*	*90,069*	*55,617*	*87,338*	*102,344*	*3,286,471*	*4,405*	*5,540*	*3,296,416*
78,244	106,099	11,144	9,429	12,531	13,187	271,848	1,030	1,055	273,933
78,773	**89,728**	**9,351**	**13,139**	**10,775**	**11,545**	**252,099**	**716**	**834**	**253,649**
1,549,007	*1,051,287*	*96,901*	*56,538*	*102,085*	*124,603*	*3,414,889*	*4,405*	*5,567*	*3,424,861*
9,101	...	...	...	...	...	58,246	...	...	58,246
8,978	**...**	**...**	**...**	**...**	**...**	**56,312**	**...**	**...**	**56,312**
27,212	...	...	...	...	...	*235,343*	...	...	*235,343*
...	...	147	...	...	...	147	...	...	147
...	**...**	**4,885**	**...**	**...**	**...**	**4,885**	**...**	**...**	**4,885**
...	...	*19,121*	...	...	...	*19,121*	...	...	*19,121*
114	...	...	...	...	...	114	...	...	114
98	**...**	**...**	**...**	**...**	**...**	**98**	**...**	**...**	**98**
6,751	...	...	...	...	...	*6,751*	...	...	*6,751*
3,778	1,446	749	...	986	2,104	9,063	...	...	9,063
575	**3,056**	**1,841**	**...**	**500**	**905**	**6,877**	**...**	**...**	**6,877**
7,483	*21,251*	*4,082*	...	*1,536*	*3,129*	*37,481*	...	...	*37,481*
1,141	...	...	...	...	...	1,141	...	...	1,141
1,795	**...**	**...**	**...**	**...**	**...**	**1,795**	**...**	**...**	**1,795**
4,344	...	...	...	...	...	*4,344*	...	...	*4,344*
...	...	...	...	...	...	41,234	...	...	41,234
...	**...**	**...**	**...**	**...**	**...**	**25,694**	**...**	**...**	**25,694**
...	...	...	...	...	...	*81,525*	...	...	*81,525*
7,920	...	...	...	...	...	7,920	...	...	7,920
11,762	**...**	**...**	**...**	**...**	**...**	**11,762**	**...**	**...**	**11,762**
39,628	...	...	...	...	...	*39,628*	...	...	*39,628*
1,978	...	...	...	...	...	1,978	...	...	1,978
750	**...**	**...**	**...**	**...**	**...**	**750**	**...**	**...**	**750**
2,728	...	...	...	...	...	*2,728*	...	...	*2,728*
...	...	99	...	...	...	167	...	81	248
...	**...**	**50**	**...**	**...**	**...**	**116**	**...**	**43**	**159**
...	...	*201*	...	...	...	*335*	...	*268*	*603*
...	...	74	...	...	...	74	...	...	74
...	**...**	**184**	**...**	**...**	**...**	**184**	**...**	**...**	**184**
...	...	*4,958*	...	...	...	*4,958*	...	...	*4,958*
...	...	623	5,567	1,000	3,891	11,081	...	...	11,081
...	**...**	**3,069**	**2,950**	**3,104**	**5,375**	**14,498**	**...**	**...**	**14,498**
...	...	*5,544*	*8,871*	*11,104*	*10,472*	*35,991*	...	...	*35,991*
24,032	1,446	1,692	5,567	1,986	5,995	131,165	...	81	131,246
23,958	**3,056**	**10,029**	**2,950**	**3,604**	**6,280**	**122,971**	**...**	**43**	**123,014**
88,146	*21,251*	*33,906*	*8,871*	*12,640*	*13,601*	*468,205*	...	*268*	*468,473*

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Grand total	335,718 **315,847** *2,767,359*	67,140 **62,173** *795,189*	344,310 **370,957** *2,944,673*	350,448 **342,193** *3,336,635*

Amounts in roman type are 1989-90 expenditures.

Amounts in **bold face** type are 1988-89 expenditures.

Amounts in *italic* type are expenditures from inception (including 1989-90 expenditures).

(f) Program completed.

(1) Amends reporting in previous year's Public Accounts.

(2) Does not include an amount of $32,006 from inception: not allocated by province.

(3) An amount of $19,354 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

(4) An amount of $17,137 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	4,900	...	3,466	9,148	17,514	...	...	17,514
...	**...**	**3,487**	**...**	**3,490**	**8,139**	**15,116**	**...**	**...**	**15,116**
...	*...*	*11,788*	*...*	*11,153*	*26,125*	*49,066*	*...*	*...*	*49,066*
1,841,787	2,727,844	334,851	319,208	801,687	1,035,571	8,158,564	76,156	13,379	8,248,099
1,912,525	**2,507,495**	**388,819**	**409,209**	**845,514**	**1,025,504**	**8,180,236**	**93,253**	**19,359**	**8,292,848**
17,084,017	*20,695,370*	*3,277,207*	*3,762,459*	*6,647,836*	*9,029,197*	*70,339,942*	*585,851*	*99,828*	*71,025,621*

SECTION 11

1989-90
PUBLIC ACCOUNTS

Other Government-Wide Information

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Budgetary expenditure by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to Section 31 of the Financial Administration Act, together with related current year expenditures.

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
MANAGEMENT AND ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	39,494,329	39,603,906
Other operating costs	19,180,222	18,771,846
Challenge 89	278,500	218,494
	58,953,051	*58,594,246*
Vote 2—Farm Credit Corporation—		
Other operating costs	*1*	
Statutory items	*5,752,000*	*5,752,000*
	64,705,052	64,346,246
AGRI-FOOD PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	391,417,438	389,322,110
Other operating costs	136,422,873	134,826,902
Challenge 89	2,606,214	2,516,110
	530,446,525	*526,665,122*
Vote 10—Capital expenditures—		
Capital	77,780,200	77,625,635
Frozen	8,681,800	
	86,462,000	*77,625,635*
Vote 15—Grants and contributions(1)—		
Grants and contributions	500,280,001	482,940,033
Dairy marketing	4,500,000	
Frozen	37,483,501	
	542,263,502	*482,940,033*
Statutory items	*278,535,515*	*252,892,808*
	1,437,707,542	1,340,123,598
GRAINS AND OILSEEDS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	11,098,125	10,983,856
Other operating costs	8,975,440	8,645,690
Challenge 89	134,900	134,900
	20,208,465	*19,764,446*
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	33,553,607	31,690,583
Other operating costs	10,754,205	9,998,243
	44,307,812	*41,688,826*
Vote 30—Grants and contributions—		
Grants and contributions	796,556,305	751,649,032
Two-price wheat assistance payments	56,500,000	21,145,893
Frozen	24,853,000	
	877,909,305	*772,794,925*
Statutory items	*262,400,796*	*262,400,796*
	1,204,826,378	1,096,648,993
Subtotal—Department	2,707,238,972	2,501,118,837
Canadian Dairy Commission		
Vote 35—Program expenditures—		
Other operating costs	4,028,000	3,874,289
Frozen	1,000,000	
	5,028,000	3,874,289
Canadian Livestock Feed Board		
Vote 40—Operating expenditures—		
Salaries, wages and other personnel costs	1,148,409	1,097,644
Salary adjustment reserve	394	
Other operating costs	560,197	457,737
	1,709,000	*1,555,381*
Vote 45—Contributions	*18,100,000*	*16,729,999*
	19,809,000	18,285,380
Farm Credit Corporation		
Vote 50b—To increase amount paid to the Corporation under the Farm Credit Act Section 12(1)—		
Other operating costs	*1*	
Statutory item	*600,000,000*	
	600,000,001	
Total ministry	3,332,075,973	2,523,278,506
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	16,805,312	15,989,663
Salary adjustment reserve	1,688	
Other operating costs	20,974,194	20,189,804
Student summer employment program	475,806	475,806
	38,257,000	*36,655,273*
Vote 5—Grants and contributions—		
Grants and contributions	271,592,551	271,592,547
Frozen	52,788,449	
	324,381,000	*271,592,547*
Statutory items	*9,486,783*	*9,486,783*
Subtotal—Department	372,124,783	317,734,603
Enterprise Cape Breton Corporation		
Vote 15—Payments to the Enterprise Cape Breton Corporation—		
Other operating costs	10,600,000	7,300,000
Total ministry	382,724,783	325,034,603
COMMUNICATIONS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	102,442,612	101,861,550
Other operating costs	46,137,265	46,209,915
Less: receipts and revenues credited to the vote	7,148,000	7,809,154
	141,431,877	*140,262,311*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 2—Government Telecommunications Agency Revolving Fund—Increase in drawdown authority—		
Other operating costs	*1*	
Vote 5—Capital expenditures—		
Capital	16,890,355	16,866,052
Frozen	1,000,000	
	17,890,355	*16,866,052*
Vote 10—Grants and contributions—		
Grants and contributions	85,320,342	85,262,523
International Telecommunications Union	3,673,000	3,348,778
	88,993,342	*88,611,301*
Vote 15—Payments to the Canada Post Corporation—		
Other operating costs	*55,093,000*	*55,092,996*
Statutory items	*45,743,926*	*13,591,742*
Subtotal—Department	349,152,501	314,424,402
Canada Council		
Vote 25—Payments to the Canada Council—		
Other operating costs	103,503,000	103,503,000
Canadian Broadcasting Corporation		
Vote 30—Payments—Operating expenditures—		
Other operating costs	*849,335,001*	*849,335,001*
Vote 35—Payments—Working capital—		
Other operating costs	*4,000,000*	*4,000,000*
Vote 40—Payments—Capital expenditures	*128,040,000*	*128,039,999*
	981,375,001	981,375,000
Canadian Film Development Corporation		
Vote 45—Payments to the Canadian Film Development Corporation—		
Other operating costs	145,595,000	145,594,486
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	20,653,821	20,576,626
Other operating costs	7,421,679	7,414,816
Co-operative education program	51,000	50,368
Summer students program	25,500	25,446
	28,152,000	*28,067,256*
Statutory items	*3,034,178*	*3,034,178*
	31,186,178	31,101,434
National Archives of Canada		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	32,258,270	31,952,937
Other operating costs	24,148,036	24,483,770
Summer students program	287,474	287,474
Co-operative education program	9,772	9,772
Frozen	1,450,000	
	58,153,552	*56,733,953*
Statutory item	*4,550,000*	*4,550,000*
	62,703,552	61,283,953
National Arts Centre Corporation		
Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	17,891,000	17,891,000
National Film Board		
Vote 65—National Film Board Revolving Fund—Operating loss—		
Salaries, wages and other personnel costs	36,250,710	36,250,710
Other operating costs	36,939,793	36,934,900
	73,190,503	*73,185,610*
Statutory item	*1,054,178*	*(1,910,394)*
	74,244,681	71,275,216
National Library		
Vote 70—Program expenditures—		
Salaries, wages and other personnel costs	21,386,099	20,842,322
Other operating costs	14,599,879	14,531,960
Co-operative education program	167,942	167,942
Summer students program	158,250	158,248
	36,312,170	*35,700,472*
Statutory item	*2,849,000*	*2,849,000*
	39,161,170	38,549,472
National Museums of Canada		
Vote 75—Operating expenditures(2)—		
Salaries, wages and other personnel costs	47,405,185	46,888,874
Other operating costs	44,564,477	37,425,192
Summer students program	600,578	595,628
Less: receipts and revenues credited to the vote	4,275,000	3,635,709
	88,295,240	*81,273,985*
Vote 80—Capital expenditures	*37,123,000*	*33,552,030*
Statutory items	*7,873,574*	*7,873,574*
	133,291,814	122,699,589
Total ministry	1,938,103,897	1,887,697,552
CONSUMER AND CORPORATE AFFAIRS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	97,527,036	96,931,687
Other operating costs	32,222,661	32,099,098
Co-operative education program	285,500	280,686
Postal Service Review Committee—Salaries and other personnel costs	1,105,474	916,856
Postal Service Review Committee—Other operating costs	1,961,000	1,342,184
Challenge 89	452,600	447,815
	133,554,271	*132,018,326*
Vote 5—Capital expenditures—		
Capital	6,216,000	6,206,910

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Postal Service Review Committee—Capital	100,000	96,877
	6,316,000	*6,303,787*
Statutory items	*39,570,430*	*39,570,430*
Subtotal—Department	179,440,701	177,892,543
Competition Tribunal		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	547,170	494,819
Salary adjustment reserve	221	
Other operating costs	1,200,609	665,157
	1,748,000	*1,159,976*
Statutory item	*85,000*	*85,000*
	1,833,000	1,244,976
Copyright Board		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	293,613	231,201
Other operating costs	623,387	566,546
	917,000	*797,747*
Statutory item	*45,000*	*45,000*
	962,000	842,747
Hazardous Materials Information Review Commission		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	744,023	713,478
Other operating costs	992,977	500,362
	1,737,000	*1,213,840*
Statutory item	*114,000*	*114,000*
	1,851,000	1,327,840
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	1,269,700	1,170,690
Salary adjustment reserve	1,132	
Other operating costs	1,346,568	1,209,519
Co-operative education program	14,200	14,121
Challenge 89	25,400	25,254
	2,657,000	*2,419,584*
Statutory item	*170,000*	*170,000*
	2,827,000	2,589,584
Procurement Review Board		
Vote 27b—Program expenditures—		
Salaries, wages and other personnel costs	578,000	564,720
Other operating costs	726,000	502,629
	1,304,000	1,067,349
Standards Council of Canada		
Vote 30—Payments to the Standards Council of Canada—		
Other operating costs	7,564,000	7,564,000
Total ministry	195,781,701	192,529,039
EMPLOYMENT AND IMMIGRATION		
Department/Commission		
CORPORATE AND SPECIAL SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	161,249,958	160,018,527
Salary adjustment reserve	15,236	
Other operating costs	166,723,500	163,752,393
Refugee backlog clearance	7,408,000	7,140,398
Northern cod fishery	2,030,000	1,127,383
Challenge 89	850,000	825,568
Frozen	11,923,000	
Less: receipts and revenues credited to the vote	276,800,194	276,530,000
	73,399,500	*56,334,269*
Statutory items	*18,374,208*	*18,374,208*
	91,773,708	74,708,477
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	669,415,479	665,544,236
Salary adjustment reserve	36,748	
Other operating costs	230,146,041	218,182,189
Challenge 89	10,433,000	10,192,307
Frozen	26,112,000	
Less: receipts and revenues credited to the vote	816,400,000	813,531,000
	119,743,268	*80,387,732*
Vote 6c—Write-off annuities	*16,931*	*16,930*
Vote 10—Grants and contributions—		
Grants and contributions	1,420,729,160	1,396,389,039
Refugee backlog clearance	1,475,000	
Social assistance recipients—Contributions	186,938,000	163,251,465
Social assistance recipients—Grants	5,000,000	2,758,304
Frozen	8,766,000	
	1,622,908,160	*1,562,398,808*
Statutory items	*2,766,096,640*	*2,766,096,640*
	4,508,764,999	4,408,900,110
IMMIGRATION PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	114,497,668	110,951,802
Salary adjustment reserve	1,643	
Other operating costs	42,605,689	41,262,807
Refugee backlog clearance	9,239,000	8,491,007
Refugee backlog clearance (Other O&M)	2,018,000	1,697,251
Refugee backlog clearance (Detention)	3,974,000	3,926,804
Refugee backlog clearance (Removals)	2,265,000	1,436,122
Challenge 89	210,000	134,288
	174,811,000	*167,900,081*
Vote 16b—Write-off of debts—Other operating costs	*295,182*	*293,773*
Vote 17c—Write-off of Immigration Loans	*251,916*	*249,138*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 20—Contributions—		
Grants and contributions	86,936,000	86,347,612
Refugee backlog clearance	3,713,000	594,907
	90,649,000	*86,942,519*
Statutory items	*16,802,269*	*16,802,269*
	282,809,367	272,187,780
Subtotal—Department	4,883,348,074	4,755,796,367
Advisory Council on the Status of Women		
Vote 25—Program expenditures—		
Other operating costs	3,388,000	3,384,332
Immigration and Refugee Board of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	33,625,810	32,786,520
Other operating costs	14,779,190	14,635,302
	48,405,000	*47,421,822*
Statutory item	*4,535,000*	*4,535,000*
	52,940,000	51,956,822
Status of Women—Office of the Co-ordinator		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,021,671	2,098,222
Other operating costs	1,324,854	1,246,138
	3,346,525	*3,344,360*
Statutory item	*306,000*	*306,000*
	3,652,525	3,650,360
Total ministry	4,943,328,599	4,814,787,881
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	26,342,713	25,592,326
Other operating costs	21,431,120	21,403,468
Summer students program	609,296	553,935
Less: receipts and revenues credited to the vote	4,790,000	4,771,851
	43,593,129	*42,777,878*
Statutory items	*4,030,200*	*4,030,200*
	47,623,329	46,808,078
ENERGY PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	44,880,399	41,684,331
Other operating costs	42,494,000	40,370,247
Summer students program	471,465	550,976
Facilities management	2,500,000	
	90,345,864	*82,605,554*
Vote 10—Grants and contributions—		
Grants and contributions	*348,867,000*	*216,335,530*
Statutory items	*775,160,874*	*45,736,565*
	1,214,373,738	344,677,649
MINERALS AND EARTH SCIENCES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	153,311,878	151,294,956
Other operating costs	117,260,157	117,003,429
Inuvialuit Final Agreement	1,100,000	1,089,940
Summer students program	4,110,846	4,070,209
Frozen	87,500	
	275,870,381	*273,458,534*
Vote 30—Capital expenditures—		
Capital	43,153,000	43,150,353
Frozen	1,500,000	
	44,653,000	*43,150,353*
Vote 35—Grants and contributions—		
Grants and contributions	167,963,000	119,547,744
Frozen	4,049,000	
	172,012,000	*119,547,744*
Statutory items	*22,396,475*	*22,396,475*
	514,931,856	458,553,106
Subtotal—Department	1,776,928,923	850,038,833
Atomic Energy Control Board		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	15,446,848	15,204,174
Other operating costs	11,408,152	11,131,413
Summer students and co-op employment	36,000	28,572
	26,891,000	*26,364,159*
Statutory item	*2,178,000*	*2,178,000*
	29,069,000	28,542,159
Atomic Energy of Canada Limited		
Vote 45—Payments for operating and capital expenditures—		
Research company	142,654,000	142,654,000
Decommissioned facilities	13,218,000	13,218,000
Interdepartmental energy panel	8,641,000	8,641,000
Low level wastes	2,500,000	2,427,000
CANDU-3 design	29,200,000	29,200,000
Transfer of Radio Chemical Company to CDIC	9,500,000	9,500,000
	205,713,000	205,640,000
National Energy Board		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	17,027,969	16,202,883
Salary adjustment reserve	6,049	
Other operating costs	4,774,982	4,702,809
	21,809,000	*20,905,692*
Statutory item	*2,675,000*	*2,675,000*
	24,484,000	23,580,692

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Petro-Canada International Assistance Corporation		
Vote 55—Payments to Petro-Canada International Assistance Corporation—		
Other operating costs	49,300,000	49,300,000
Total ministry	2,085,494,923	1,157,101,684
ENVIRONMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	24,732,440	24,445,326
Other operating costs	20,407,978	20,227,138
Challenge 89	46,000	45,636
Co-operative education program	270,000	254,706
	45,456,418	*44,972,806*
Statutory items	*3,495,200*	*3,495,200*
	48,951,618	48,468,006
ENVIRONMENTAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	239,540,673	238,026,128
Other operating costs	180,534,475	180,166,667
Inuvialuit Final Agreement	204,010	203,413
Challenge 89	1,212,000	1,090,055
Co-operative education program	1,994,000	1,918,206
Less: receipts and revenues credited to the vote	33,159,000	36,475,354
	390,326,158	*384,929,115*
Vote 10—Capital expenditures	*59,598,000*	*59,256,235*
Vote 15—Grants and contributions—		
Grants and contributions	34,581,250	26,606,231
Frozen	1,300,000	
	35,881,250	*26,606,231*
Statutory item	*33,713,000*	*33,713,000*
	519,518,408	504,504,581
PARKS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	163,054,237	162,561,797
Other operating costs	80,695,412	80,297,372
Inuvialuit Final Agreement	500,000	323,300
Challenge 89	1,900,000	1,894,443
Co-operative education program	228,000	222,229
	246,377,649	*245,299,141*
Vote 25—Capital expenditures—		
Capital	108,462,000	108,192,907
Inuvialuit Final Agreement	290,000	290,000
	108,752,000	*108,482,907*
Vote 30—National Battlefields Commission—Operating expenditures—		
Salaries, wages and other personnel costs	967,258	967,258
Other operating costs	861,742	861,742
	1,829,000	*1,829,000*
Statutory items	*22,745,236*	*22,745,236*
	379,703,885	378,356,284
Total ministry	948,173,911	931,328,871
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	363,434,616	353,934,561
Salary adjustment reserve	10,295	
Other operating costs	356,660,348	352,796,218
Career oriented summer employment program	195,000	193,779
Co-operative education program	125,700	111,005
	720,425,959	*707,035,563*
Vote 2c—Debts deletion—		
Other operating costs	*9,202*	*9,202*
Vote 5—Capital expenditures	*122,436,000*	*109,626,093*
Vote 10—Grants and contributions	*237,328,661*	*222,404,644*
Statutory items	*44,797,222*	*30,416,185*
	1,124,997,044	1,069,491,687
WORLD EXHIBITIONS PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	291,000	259,626
Other operating costs	1,573,000	1,557,380
	1,864,000	*1,817,006*
Statutory item	*40,000*	*40,000*
	1,904,000	1,857,006
Subtotal—Department	1,126,901,044	1,071,348,693
Canadian Commercial Corporation		
Vote 20—Program expenditures—		
Other operating costs	20,089,000	17,088,890
Canadian Institute for International Peace and Security		
Statutory item	5,000,000	5,000,000
Canadian International Development Agency		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	56,810,004	56,436,525
Other operating costs	46,617,906	45,954,976
Student summer employment program	194,801	177,931
Co-operative education program	522,586	522,488
	104,145,297	*103,091,920*
Vote 30—Grants and contributions	*1,791,900,001*	*1,789,906,967*
Statutory items	*766,279,088*	*766,279,088*
	2,662,324,386	2,659,277,975

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Secretariat		
Vote 42b—Program expenditures—		
Salaries, wages and other personnel costs	475,000	456,695
Other operating costs	1,012,000	572,867
	1,487,000	1,029,562
Export Development Corporation		
Statutory items	110,844,509	110,844,509
International Centre for Ocean Development		
Vote 45—Payments to the International Centre for Ocean Development—		
Other operating costs	10,100,000	10,100,000
International Development Research Centre		
Vote 50—Payments to the International Development Research Centre—		
Other operating costs	108,500,000	108,500,000
International Joint Commission		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	2,404,050	2,276,421
Other operating costs	2,495,956	2,410,034
	4,900,006	*4,686,455*
Statutory item	*307,000*	*307,000*
	5,207,006	4,993,455
Total ministry	4,050,452,945	3,988,183,084
FINANCE		
Department		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	38,266,184	37,706,968
Other operating costs	53,473,216	53,258,542
Student employment program	373,100	370,552
Less: receipts and revenues credited to the vote	5,655,000	5,905,000
	86,457,500	*85,431,062*
Statutory items	*422,838,020*	*422,838,020*
	509,295,520	508,269,082
PUBLIC DEBT PROGRAM		
Statutory item	38,937,256,649	38,937,256,649
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	8,128,200,443	8,128,200,443
SPECIAL PROGRAM		
Vote 15—Foreign Claims Fund—		
Other operating costs	*30,000*	*3,400*

	Allotments	Expenditures
	$	$
Vote 17c—Payment to the Investor's Indemnity Account—		
Other operating costs	*35,000*	*35,000*
Vote 18c—To provide a guarantee to the MICC of an amount not exceeding $160,000,000 relating to 90% of the estimated net losses of lenders—		
Other operating costs	*1*	
Statutory item	*71,704,684*	*200,976*
	71,769,685	239,376
Subtotal—Department	47,646,522,297	47,573,965,550
Auditor General		
Vote 25—Program expenditures—		
Other operating costs	*47,674,000*	*47,607,731*
Statutory items	*5,006,364*	*5,006,364*
	52,680,364	52,614,095
Canadian International Trade Tribunal		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	6,139,252	5,774,166
Other operating costs	3,639,505	3,186,966
	9,778,757	*8,961,132*
Statutory item	*747,000*	*747,000*
	10,525,757	9,708,132
Office of the Superintendent of Financial Institutions		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	22,041,360	21,560,595
Other operating costs	14,037,640	14,006,312
Less: receipts and revenues credited to the vote	33,322,000	32,852,123
	2,757,000	*2,714,784*
Statutory items	*41,834,039*	*3,534,356*
	44,591,039	6,249,140
Privatization and Regulatory Affairs		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	4,245,165	3,839,968
Salary adjustment reserve	2,104	
Other operating costs	5,018,731	4,055,775
	9,266,000	*7,895,743*
Statutory item	*658,000*	*658,000*
	9,924,000	8,553,743
Total ministry	47,764,243,457	47,651,090,660
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	275,587,891	274,475,364
Other operating costs	233,713,740	233,564,249
Inuvialuit Final Agreement Implementation Resources	332,169	332,169
Challenge 89	4,793,600	4,781,024
	514,427,400	*513,152,806*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 5—Capital expenditures	*161,527,601*	*161,102,630*
Vote 10—Grants and contributions—		
Grants and contributions	13,345,900	12,844,536
Inuvialuit Final Agreement Implementation	273,600	273,600
Frozen	4,690,700	
	18,310,200	*13,118,136*
Statutory items	*40,363,834*	*40,363,834*
Total ministry	734,629,035	727,737,406

FORESTRY

	Allotments	Expenditures
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	60,507,630	60,348,725
Other operating costs	29,172,904	29,078,385
Summer students program	2,013,483	2,010,639
Co-operative education program	329,362	329,362
Less: receipts and revenues credited to the vote	646,104	646,104
	91,377,275	*91,121,007*
Vote 5—Capital expenditures—		
Capital	*8,517,000*	*8,497,705*
Vote 10—Grants and contributions	*125,686,880*	*125,129,333*
Statutory items	*8,408,224*	*8,408,224*
Total ministry	233,989,379	233,156,269

GOVERNOR GENERAL

	Allotments	Expenditures
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	5,482,113	5,325,257
Other operating costs	3,758,872	2,714,321
Governor General's program	738,000	1,687,739
Summer students program	25,000	25,000
	10,003,985	*9,752,317*
Statutory items	*1,076,969*	*1,076,969*
Total ministry	11,080,954	10,829,286

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

ADMINISTRATION PROGRAM

	Allotments	Expenditures
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	30,067,900	29,728,294
Other operating costs	14,980,000	14,559,813
Frozen	12,701	
	45,060,601	*44,288,107*
Statutory items	*4,026,200*	*4,026,200*
	49,086,801	48,314,307

INDIAN AND INUIT AFFAIRS PROGRAM

	Allotments	Expenditures
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	134,500,800	134,024,868
Other operating costs	92,881,400	90,977,003
Manitoba Northern Flood Agreement	682,100	587,837
Bill C-31	1,511,400	1,180,662
	229,575,700	*226,770,370*
Vote 6b—To reduce amount outstanding under the Indian economic development account—		
Other operating costs	*1*	
Vote 7b—Write-off of debts—		
Other operating costs	*8,828,780*	*6,298,641*
Vote 8c—Write-off of debts—		
Other operating costs	*5,849,952*	*5,833,294*
Vote 10—Capital expenditures—		
Capital	7,704,500	7,447,188
Bill C-31	267,000	267,000
	7,971,500	*7,714,188*
Vote 15—Grants and contributions—		
Grants and contributions	1,856,965,586	1,856,866,630
Manitoba Northern Flood Agreement	1,315,900	1,304,807
Bill C-31	147,592,600	147,519,263
	2,005,874,086	*2,005,690,700*
Statutory items	*59,143,122*	*25,158,980*
	2,317,243,141	2,277,466,173

NORTHERN AFFAIRS PROGRAM

	Allotments	Expenditures
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	30,492,529	30,178,665
Other operating costs	31,066,171	30,074,757
IFA—Departmental expenditures	132,260	120,552
	61,690,960	*60,373,974*
Vote 31b—Write-off of debts—		
Other operating costs	*249,260*	*249,259*
Vote 35—Capital expenditures	*19,431,600*	*19,416,295*
Vote 40—Grants and contributions(3)—		
Grants and contributions	37,582,490	37,328,420
IFA—Departmental contributions	589,130	467,206
IFA—Contribution to GNWT	2,808,600	2,800,749
IFA—Contribution to YTG	961,580	897,790
	41,941,800	*41,494,165*
Statutory items	*4,821,182*	*4,484,418*
	128,134,802	126,018,111

TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM

	Allotments	Expenditures
Vote 45—Transfer payments to the Government of the Yukon Territory—		
Other operating costs	*195,384,829*	*195,384,829*
Vote 50—Transfer payments to the Government of the Northwest Territories—		
Other operating costs	*725,689,040*	*725,689,040*
	921,073,869	921,073,869
Total ministry	3,415,538,613	3,372,872,460

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
INDUSTRY, SCIENCE AND TECHNOLOGY		
Department		
INDUSTRY AND TECHNOLOGY PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	109,508,613	107,360,148
Salary adjustment reserve	1,467	
Other operating costs	104,587,390	104,484,602
	214,097,470	*211,844,750*
Vote 2—Small Businesses Loans Act—Increase in lending ceiling—		
Other operating costs	*1*	
Vote 3c—Debt deletion—		
Other operating costs	*99,542*	*99,541*
Vote 5—Payments to Canadian Patents and Development Limited—		
Other operating costs	*799,000*	*799,000*
Vote 10—Grants and contributions—		
Grants and contributions	648,498,066	625,681,378
Frozen	43,572,000	
	692,070,066	*625,681,378*
Statutory items	*41,177,424*	*41,177,424*
	948,243,503	879,602,093
REGIONAL AND NATIVE ECONOMIC DEVELOPMENT PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	15,790,827	15,150,281
Other operating costs	10,726,014	10,289,560
	26,516,841	*25,439,841*
Vote 30—Grants and contributions—		
Grants and contributions	263,999,500	263,655,170
Frozen	7,000,000	
	270,999,500	*263,655,170*
Statutory item	*2,223,000*	*2,223,000*
	299,739,341	291,318,011
Subtotal—Department	1,247,982,844	1,170,920,104
Canadian Space Agency		
Vote 32b—Operating expenditures—		
Salaries, wages and other personnel costs	7,433,000	5,731,105
Other operating costs	24,110,200	23,881,104
	31,543,200	*29,612,209*
Vote 33b—Contributions—		
Grants and contributions	*25,005,000*	*25,005,000*
	56,548,200	54,617,209
Cape Breton Development Corporation		
Vote 35—Payments for capital expenditures—		
Capital	*14,905,000*	*14,873,947*
Vote 36b—Payment to the Cape Breton Development Corporation—		
Capital	*46,788,000*	*39,089,085*
	61,693,000	53,963,032
Federal Business Development Bank		
Vote 40—Payments to the Federal Business Development Bank—		
Other operating costs	*24,756,734*	*24,189,459*
Vote 45—Payments to the Federal Business Development Bank—		
Other operating costs	*13,000,000*	*3,600,000*
Statutory item	*6,400,000*	*6,400,000*
	44,156,734	34,189,459
Investment Canada		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	5,859,103	5,826,343
Salary adjustment reserve	1,246	
Other operating costs	2,654,651	2,654,621
Student employment program	117,000	102,089
	8,632,000	*8,583,053*
Statutory item	*926,000*	*926,000*
	9,558,000	9,509,053
National Research Council of Canada		
Vote 65—Operating expenditures—		
Salaries, wages and other personnel costs	159,243,334	159,224,858
Other operating costs	103,405,673	103,071,741
Special purpose	1,740,994	1,740,994
Less: receipts and revenues credited to the vote	21,710,000	21,709,518
	242,680,001	*242,328,075*
Vote 70—Capital expenditures—		
Capital	123,444,000	120,726,408
Less: receipts and revenues credited to the vote	976,000	976,000
	122,468,000	*119,750,408*
Vote 75—Grants and contributions—		
Grants and contributions	121,331,000	117,073,817
Frozen	500,000	
	121,831,000	*117,073,817*
Statutory item	*23,934,000*	*23,934,000*
	510,913,001	503,086,300
Natural Sciences and Engineering Research Council		
Vote 80—Operating expenditures—		
Salaries, wages and other personnel costs	7,246,933	7,160,820
Other operating costs	8,569,110	8,418,846
	15,816,043	*15,579,666*
Vote 85—Grants—		
Grants and contributions	*375,350,000*	*375,350,000*
Statutory item	*1,065,000*	*1,065,000*
	392,231,043	391,994,666

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Science Council of Canada		
Vote 90—Program expenditures—		
Salaries, wages and other personnel costs	1,825,137	1,825,124
Other operating costs	944,863	944,545
	2,770,000	*2,769,669*
Statutory item	*270,000*	*270,000*
	3,040,000	3,039,669
Statistics Canada		
Vote 95—Program expenditures—		
Salaries, wages and other personnel costs	191,511,182	191,424,381
Other operating costs	53,380,334	53,365,458
Summer students program	1,842,919	1,842,614
Less: receipts and revenues credited to the vote	27,579,358	27,578,967
	219,155,077	*219,053,486*
Statutory item	*25,855,000*	*25,855,000*
	245,010,077	244,908,486
Canada Post Corporation		
Vote 100—Payments to the Canada Post Corporation for special purposes—		
Infrastructure payment related to cultural mailings	154,500,000	184,500,000
Northern air-stage parcel mail	16,000,000	
Parliament free mail	11,000,000	
Blind persons' free mail	3,000,000	
	184,500,000	*184,500,000*
Vote 101—To report the excess of operating and income charges over revenues—CPC—		
Other operating costs	*1*	
	184,500,001	184,500,000
Total ministry	2,755,632,900	2,650,727,978
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	88,096,370	86,293,092
Other operating costs	32,133,130	31,530,670
Summer students program	361,000	352,059
	120,590,500	*118,175,821*
Vote 5—Grants and contributions—		
Grants and contributions	18,490,384	17,959,582
Contributions—Young Offenders Act and legal aid agreements	250,010,767	249,392,759
Frozen	2,352,000	
	270,853,151	*267,352,341*
Statutory items	*12,991,200*	*12,991,200*
Subtotal—Department	404,434,851	398,519,362

	Allotments	Expenditures
	$	$
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	9,261,207	8,937,360
Other operating costs	4,137,453	3,856,760
	13,398,660	*12,794,120*
Statutory item	*1,233,000*	*1,233,000*
	14,631,660	14,027,120
Commissioner for Federal Judicial Affairs		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	1,708,245	1,708,245
Other operating costs	2,820,063	2,716,995
	4,528,308	*4,425,240*
Vote 20—Canadian Judicial Council—Operating expenditures—		
Salaries, wages and other personnel costs	147,073	141,155
Other operating costs	231,959	231,958
	379,032	*373,113*
Statutory items	*142,391,951*	*142,391,951*
	147,299,291	147,190,304
Federal Court of Canada		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	9,718,469	9,152,161
Other operating costs	5,681,531	5,342,112
Frozen	231,000	
	15,631,000	*14,494,273*
Statutory item	*1,483,000*	*1,483,000*
	17,114,000	15,977,273
Law Reform Commission of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,798,753	1,740,789
Other operating costs	2,762,247	2,749,878
	4,561,000	*4,490,667*
Statutory item	*273,000*	*273,000*
	4,834,000	4,763,667
Offices of the Information and Privacy Commissioners of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	3,877,887	3,851,991
Other operating costs	1,382,113	1,302,617
Less: reserved allotment	51,905	
	5,208,095	*5,154,608*
Statutory item	*596,000*	*596,000*
	5,804,095	5,750,608

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Supreme Court of Canada		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	5,261,068	5,261,065
Other operating costs	4,381,356	4,291,641
Challenge 89	75,576	68,792
	9,718,000	*9,621,498*
Statutory items	*3,577,852*	*3,577,852*
	13,295,852	13,199,350
Tax Court of Canada		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	4,110,790	3,178,028
Other operating costs	3,983,210	3,961,366
	8,094,000	*7,139,394*
Statutory item	*325,000*	*325,000*
	8,419,000	7,464,394
Total ministry	615,832,749	606,892,078
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	40,778,616	40,691,369
Salary adjustment reserve	5,216	
Other operating costs	17,772,890	17,364,066
Student employment program	379,278	
	58,936,000	*58,055,435*
Vote 5—Grants and contributions	*56,575,000*	*32,481,582*
Statutory items	*140,545,411*	*140,545,411*
Subtotal—Department	256,056,411	231,082,428
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	5,535,007	5,520,307
Other operating costs	2,115,993	2,049,430
	7,651,000	*7,569,737*
Statutory item	*766,000*	*766,000*
	8,417,000	8,335,737
Canadian Centre for Occupational Health and Safety		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	6,903,500	6,904,424
Other operating costs	3,041,500	2,816,852
Governors' per diem fees	129,000	70,288
Less: receipts and revenues credited to the vote	1,452,000	1,190,932
	8,622,000	8,600,632
Total ministry	273,095,411	248,018,797
NATIONAL DEFENCE		
Department		
Vote 1—Operating expenditures—		
Civilian personnel	1,204,294,578	1,204,294,578
Military personnel	3,386,540,423	3,420,655,638
Other operating costs	3,337,889,766	3,365,895,743
Less: reserved allotment	3,484,877	
Less: receipts and revenues credited to the vote	361,434,767	361,434,767
	7,563,805,123	*7,629,411,192*
Vote 5—Capital expenditures—		
Capital	2,725,090,000	2,771,712,959
Frozen	1,090,000	
	2,726,180,000	*2,771,712,959*
Vote 10—Grants and contributions	*188,797,557*	*187,850,940*
Statutory items	*970,800,472*	*970,800,472*
Subtotal—Department	11,449,583,152	11,559,775,563
Emergency Preparedness Canada		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	4,881,246	4,886,251
Other operating costs	7,633,754	7,219,391
	12,515,000	*12,105,642*
Vote 20—Grants and contributions	*10,248,456*	*10,247,906*
Statutory item	*721,000*	*721,000*
	23,484,456	23,074,548
Total ministry	11,473,067,608	11,582,850,111
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	47,676,400	47,588,200
Other operating costs	23,730,581	23,684,801
Canadian job strategy—Evaluation	1,000,000	442,265
Student summer employment program	520,432	520,430
Less: receipts and revenues credited to the vote	2,240,000	2,240,000
	70,687,413	*69,995,696*
Statutory items	*6,719,200*	*6,719,200*
	77,406,613	76,714,896
HEALTH SERVICES AND PROMOTION PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	14,743,045	14,707,001
Other operating costs	28,328,444	28,277,625
Student summer employment program	469,000	468,859
	43,540,489	*43,453,485*
Vote 10—Grants and contributions	*51,320,000*	*51,285,933*
Statutory items	*6,665,081,000*	*6,665,081,000*
	6,759,941,489	6,759,820,418
SOCIAL SERVICES PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	12,333,905	12,085,963
Other operating costs	7,155,684	7,045,493
Student summer employment program	156,323	156,323
	19,645,912	*19,287,779*
Vote 20—Grants and contributions	*177,571,001*	*176,080,822*
Statutory items	*4,886,975,886*	*4,886,975,886*
	5,084,192,799	5,082,344,487

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
MEDICAL SERVICES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	112,216,730	111,897,349
Other operating costs	239,772,798	238,154,679
Grants and contributions	121,605,000	121,449,796
Implementation of Bill C-31	45,295,000	45,295,000
Summer student employment program	680,000	673,365
	519,569,528	*517,470,189*
Vote 30—Capital expenditures	*18,933,000*	*18,677,820*
Statutory items	*13,940,084*	*13,940,084*
	552,442,612	550,088,093
HEALTH PROTECTION PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	92,317,014	92,259,351
Other operating costs	64,322,567	64,272,505
Student summer employment program	1,382,680	1,382,680
	158,022,261	*157,914,536*
Vote 40—Capital expenditures—		
Capital	24,343,000	24,070,227
Frozen	1	
	24,343,001	*24,070,227*
Vote 45—Grants and contributions	*5,683,006*	*5,476,269*
Statutory items	*12,969,670*	*12,969,670*
	201,017,938	200,430,702
INCOME SECURITY PROGRAM		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	91,756,805	91,738,011
Other operating costs	38,609,768	38,020,097
Summer student employment program	285,627	285,627
Less: receipts and revenues credited to the vote	54,910,379	54,910,379
	75,741,821	*75,133,356*
Statutory items	*18,819,357,491*	*18,819,357,491*
	18,895,099,312	18,894,490,847
FITNESS AND AMATEUR SPORT PROGRAM		
Vote 55—Operating expenditures—		
Salaries, wages and other personnel costs	4,755,418	4,724,707
Other operating costs	7,525,566	6,996,649
Student summer employment program	15,300	15,024
	12,296,284	*11,736,380*
Vote 60—Contributions	*63,434,000*	*63,393,778*
Statutory item	*654,000*	*654,000*
	76,384,284	75,784,158
Subtotal—Department	31,646,485,047	31,639,673,601
Medical Research Council		
Vote 65—Operating expenditures—		
Salaries, wages and other personnel costs	2,480,808	2,478,821
Other operating costs	2,245,192	2,236,098
	4,726,000	*4,714,919*
Vote 70—Grants	*197,346,001*	*197,338,622*
Statutory item	*370,000*	*370,000*
	202,442,001	202,423,541
Total ministry	31,848,927,048	31,842,097,142
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	406,963,840	401,779,663
Other operating costs	112,148,254	111,767,916
Co-operative education program	6,128,154	6,102,941
	525,240,248	*519,650,520*
Vote 5—Capital expenditures	*34,456,000*	*34,197,946*
Statutory items	*53,970,200*	*53,970,200*
	613,666,448	607,818,666
Taxation		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	798,163,167	784,067,235
Other operating costs	213,955,689	203,828,942
Student employment program	3,300,000	3,264,089
Less: receipts and revenues credited to the vote	87,913,000	87,913,000
	927,505,856	*903,247,266*
Vote 15—Capital expenditures	*39,723,000*	*38,162,325*
Statutory items	*109,040,359*	*109,040,359*
	1,076,269,215	1,050,449,950
Total ministry	1,689,935,663	1,658,268,616
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Other operating costs	*24,232,000*	*23,081,930*
Statutory items	*12,608,898*	*12,608,898*
	36,840,898	35,690,828
House of Commons		
Vote 5—Program expenditures—		
Other operating costs	*144,674,000*	*141,108,486*
Statutory items	*64,248,149*	*64,248,149*
	208,922,149	205,356,635
Library of Parliament		
Vote 10—Program expenditures—		
Other operating costs	*12,895,000*	*12,787,285*
Statutory item	*1,506,000*	*1,506,000*
	14,401,000	14,293,285
Total ministry	260,164,047	255,340,748
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	29,322,258	29,250,523
Salary adjustment reserve	1,827	

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Other operating costs	28,269,615	27,007,166
	57,593,700	*56,257,689*
Statutory items	*4,695,474*	*4,695,474*
Subtotal—Department	62,289,174	60,953,163
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	923,013	902,033
Other operating costs	2,391,987	2,272,702
	3,315,000	*3,174,735*
Statutory item	*155,000*	*155,000*
	3,470,000	3,329,735
Canadian Transportation Accident Investigation and Safety Board		
Vote 6b—Program expenditures—		
Salaries, wages and other personnel costs	7,416,000	
Other operating costs	4,761,000	
	12,177,000	
Chief Electoral Officer		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	2,125,192	2,085,500
Other operating costs	338,808	217,785
	2,464,000	*2,303,285*
Statutory items	*20,282,921*	*20,282,921*
	22,746,921	22,586,206
Commissioner of Official Languages		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	7,780,000	7,778,181
Other operating costs	3,745,000	3,745,129
Frozen	48,000	
	11,573,000	*11,523,310*
Statutory item	*1,190,000*	*1,190,000*
	12,763,000	12,713,310
Economic Council of Canada		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	6,550,236	6,549,839
Salary adjustment reserve	8,016	
Other operating costs	2,158,748	2,157,264
	8,717,000	*8,707,103*
Statutory item	*983,000*	*983,000*
	9,700,000	9,690,103
Northern Pipeline Agency		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	143,144	57,763
Other operating costs	246,856	122,114
	390,000	*179,877*
Statutory item	*22,000*	*22,000*
	412,000	201,877

	Allotments	Expenditures
	$	$
Public Service Staff Relations Board		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	6,871,003	6,738,257
Other operating costs	2,259,443	2,254,172
	9,130,446	*8,992,429*
Statutory item	*997,000*	*997,000*
	10,127,446	9,989,429
Security Intelligence Review Committee		
Vote 35—Program expenditures—		
Other operating costs	*1,314,000*	*1,308,152*
Statutory item	*91,000*	*91,000*
	1,405,000	1,399,152
Total ministry	135,090,541	120,862,975
PUBLIC WORKS		
Department		
SERVICES PROGRAM		
Vote 1—Public Works Revolving Fund—Operating loss—		
Other operating costs	*46,518,751*	*46,518,751*
Vote 2c—Public Works Revolving Fund—Adjusting accounts for unrecovered expenses and operating losses—		
Other operating costs	*1*	
Statutory items	*387,933,207*	*14,264,388*
	434,451,959	60,783,139
REAL PROPERTY PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	11,469,863	11,469,863
Other operating costs	888,759,374	906,303,414
Museum of Civilization	9,162,000	
Museum of Science and Technology	6,138,000	
Museum of Natural Sciences	3,472,000	
National Gallery	7,445,000	
Less: receipts and revenues credited to the vote	245,667,237	245,667,237
	680,779,000	*672,106,040*
Vote 10—Capital expenditures—		
Capital	130,080,000	127,307,629
Special purpose	4,487,000	4,399,743
	134,567,000	*131,707,372*
Statutory items	*287,955,627*	*287,955,627*
	1,103,301,627	1,091,769,039
CROWN CORPORATIONS PROGRAM		
Vote 15—Payments to Canada Museums Construction Corporation Inc.—		
Other operating costs	*33,214,000*	*33,214,000*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 20—Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited—		
Other operating costs	*15,481,002*	*6,055,150*
Vote 21—Payment guarantee by Harbourfront Corporation—		
Other operating costs	*1*	
Vote 22—Payments to Harbourfront Corporation for capital expenditures—		
Other operating costs	*3,649,000*	*3,649,000*
	52,344,003	42,918,150
Subtotal—Department	1,590,097,589	1,195,470,328
Canada Mortgage and Housing Corporation		
Vote 25—Operating expenditures—		
Market housing	79,599,000	77,925,016
Social housing	1,679,138,000	1,615,502,547
Housing support	41,655,000	41,651,506
	1,800,392,000	*1,735,079,069*
Vote 26b—Authority to borrow money otherwise than from the Crown, Section 101(b) FAA—		
Other operating costs	*1*	
	1,800,392,001	1,735,079,069
National Capital Commission		
Vote 30—Payment for operating expenditures—		
Salaries, wages and other personnel costs	43,189,727	45,832,727
Other operating costs	18,045,764	15,402,764
	61,235,491	*61,235,491*
Vote 35—Payment for capital expenditures—		
Other operating costs	19,509,000	19,509,000
Frozen	500,000	
	20,009,000	*19,509,000*
Vote 40—Payment for grants and contributions—		
Other operating costs	*13,400,000*	*13,400,000*
	94,644,491	94,144,491
Total ministry	3,485,134,081	3,024,693,888
SECRETARY OF STATE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	116,594,248	114,978,455
Other operating costs	72,823,795	70,620,436
	189,418,043	*185,598,891*
Vote 5—Grants and contributions	*372,768,500*	*372,722,368*
Statutory items	*2,592,446,437*	*2,592,446,437*
Subtotal—Department	3,154,632,980	3,150,767,696
Canadian Centre for Management Development		
Vote 10—Program expenditures—		
Other operating costs	3,370,130	3,362,692
Wage envelope	5,835,870	5,830,893
	9,206,000	*9,193,585*
Statutory item	*758,000*	*758,000*
	9,964,000	9,951,585
Ministry of State (Multiculturalism and Citizenship)		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	10,973,999	10,861,550
Other operating costs	10,049,901	10,045,616
Japanese Canadian—Ex Gratia	263,970,000	263,970,000
Japanese Canadian—Other costs	3,464,000	3,241,063
	288,457,900	*288,118,229*
Vote 20—Grants and contributions—		
Grants and contributions	51,212,001	50,960,357
Citizenship and languages instruction	28,818,000	28,817,999
	80,030,001	*79,778,356*
Statutory item	*1,676,000*	*1,676,000*
	370,163,901	369,572,585
Public Service Commission		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	97,781,636	95,060,305
Other operating costs	25,680,143	25,121,507
Co-operative education program	224,000	224,000
Challenge 89	114,000	114,000
	123,799,779	*120,519,812*
Statutory items	*21,930,418*	*15,710,267*
	145,730,197	136,230,079
Social Sciences and Humanities Research Council		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	4,152,475	4,121,127
Other operating costs	2,299,025	2,298,788
	6,451,500	*6,419,915*
Vote 35—Grants	*74,580,000*	*74,580,000*
Statutory item	*600,000*	*600,000*
	81,631,500	81,599,915
Total ministry	3,762,122,578	3,748,121,860
SOLICITOR GENERAL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	13,552,201	13,470,496
Other operating costs	13,555,133	13,148,899
Challenge 89	186,087	170,748
	27,293,421	*26,790,143*
Statutory items	*1,969,200*	*1,969,200*
Subtotal—Department	29,262,621	28,759,343

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Security Intelligence Service		
Vote 5—Program expenditures—		
Other operating costs	165,417,150	163,892,900
Correctional Service		
Vote 10—Penitentiary Service and National Parole Service—Operating expenditures—		
Salaries, wages and other personnel costs	469,081,531	468,485,338
Other operating costs	256,884,106	254,039,180
Challenge 89	481,000	480,530
	726,446,637	*723,005,048*
Vote 15—Penitentiary Service and National Parole Service—Capital expenditures—		
Capital	98,679,900	92,016,642
New major construction projects	7,477,101	
Frozen	5,900,000	
	112,057,001	*92,016,642*
Statutory items	*61,173,010*	*61,173,010*
	899,676,648	876,194,700
National Parole Board		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	16,470,177	16,344,073
Other operating costs	4,111,823	4,091,939
	20,582,000	*20,436,012*
Statutory item	*2,129,000*	*2,129,000*
	22,711,000	22,565,012
Royal Canadian Mounted Police		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	966,941,525	965,777,676
Other operating costs	347,670,201	348,974,158
Less: receipts and revenues credited to the vote	509,945,000	513,428,664
	804,666,726	*801,323,170*
Vote 30—Capital expenditures	*105,668,000*	*105,543,015*
Statutory items	*160,411,239*	*160,411,239*
	1,070,745,965	1,067,277,424
Royal Canadian Mounted Police External Review Committee		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	614,822	567,652
Other operating costs	351,092	340,270
Challenge 89	7,086	7,086
	973,000	*915,008*
Statutory item	*95,000*	*95,000*
	1,068,000	1,010,008
Royal Canadian Mounted Police Public Complaints Commission		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	1,335,164	1,242,963
Other operating costs	2,030,836	1,611,522
	3,366,000	*2,854,485*
Statutory item	*160,000*	*160,000*
	3,526,000	3,014,485
Total ministry	2,192,407,384	2,162,713,872
SUPPLY AND SERVICES		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	210,131,511	209,714,129
Other operating costs	170,831,490	170,624,365
Public awareness program	2,494,000	2,494,000
Unsollicited proposals	14,282,000	14,143,868
Compensation to financial institutions	32,046,000	30,332,241
Frozen	45,000	
Less: receipts and revenues credited to the vote	156,684,000	156,480,875
	273,146,001	*270,827,728*
Vote 3b—Payment on behalf of Minister of State (Housing) to persons hired—		
Salaries, wages and other personnel costs	*200,000*	*195,994*
Vote 5—Capital expenditures	*8,094,000*	*6,168,983*
Statutory items	*553,895,933*	*351,360,460*
Total ministry	835,335,934	628,553,165
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	869,318,046	869,347,374
Other operating costs	515,738,879	512,566,549
Summer students program	7,050,000	6,940,611
Less: receipts and revenues credited to the vote	673,376,000	680,137,210
	718,730,925	*708,717,324*
Vote 5—Capital expenditures	*563,082,002*	*583,156,136*
Vote 10—Grants and contributions—		
Grants and contributions	250,787,806	239,813,091
Special assistance	14,100,000	8,199,010
Frozen	338,000	
	265,225,806	*248,012,101*
Vote 11—Canada Harbour Place Corporation—		
Other operating costs	*1*	
Vote 15—Payments to the Canada Ports Corporation—		
Other operating costs	*27,000,000*	*26,650,000*
Vote 16—Authority to borrow money—Canada Ports Corporation and other Port corporations—		
Other operating costs	*1*	

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 17—Payments to Canada Ports Corporation for capital—		
Other operating costs	*5,556,800*	*5,403,095*
Vote 20—Payment to the Canarctic Shipping Company Limited—		
Other operating costs	*8,071,000*	*7,739,583*
Vote 25—Payment to the Jacques Cartier and Champlain Bridges Inc.—		
Other operating costs	*14,284,000*	*13,947,832*
Vote 26c—Payment to the Laurentian Pilotage Authority—		
Other operating costs	*1,903,000*	*1,672,590*
Vote 30—Payments to Marine Atlantic Inc.—		
Other operating costs	*265,467,000*	*265,466,477*
Vote 35—Payments to VIA Rail Canada Inc.—		
Other operating costs	*521,456,452*	*521,119,582*
Vote 40—Payments to the St. Lawrence Seaway Authority—		
Other operating costs	*26,900,000*	*26,900,000*
Vote 45—Payments to Canadian National Railways for benefits provided to employees—		
Other operating costs	*155,754*	*82,457*
Vote 46b—Canadian National Railways—To forgive an amount representing dividends for 1985 and 1987—		
Other operating costs	*1*	
Statutory items	*386,137,813*	*63,680,961*
Subtotal—Department	2,803,970,555	2,472,548,138
Canadian Aviation Safety Board		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	10,756,905	10,502,150
Salary adjustment reserve	652	
Other operating costs	5,112,943	5,090,417
Summer students employment	138,500	134,245
	16,009,000	*15,726,812*
Statutory item	*1,642,000*	*1,642,000*
	17,651,000	17,368,812
Civil Aviation Tribunal		
Vote 60—Program expenditures—		
Salaries, wages and other personnel costs	432,668	442,080
Other operating costs	619,332	378,865
	1,052,000	*820,945*
Statutory item	*67,000*	*67,000*
	1,119,000	887,945
Grain Transportation Agency Administrator		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	1,460,711	1,417,710
Salary adjustment reserve	582	
Other operating costs	4,061,207	2,456,384
Challenge 89	11,500	
	5,534,000	*3,874,094*
Statutory item	*224,000*	*224,000*
	5,758,000	4,098,094
National Transportation Agency		
Vote 70—Operating expenditures—		
Salaries, wages and other personnel costs	26,305,143	25,997,802
Other operating costs	7,525,354	7,454,268
Co-operative education program	42,800	36,827
Challenge 89	16,000	15,537
	33,889,297	*33,504,434*
Vote 75—Contributions	*13,433,001*	*10,958,180*
Statutory items	*709,698,099*	*709,698,099*
	757,020,397	754,160,713
Total ministry	3,585,518,952	3,249,063,702
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	45,071,830	45,071,165
Other operating costs	23,358,983	23,333,457
	68,430,813	*68,404,622*
Vote 3—Payments to Crown corporations in accordance with the Official Languages Act—		
Other operating costs	*6,000,000*	*1,193,285*
Statutory items	*6,449,231*	*6,449,231*
	80,880,044	76,047,138
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies—		
Frozen	237,508,210	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Public Service Insurance—		
Other operating costs	417,388,000	419,716,207
Less: receipts and revenues credited to the vote	40,023,000	42,393,322
	377,365,000	*377,322,885*
Statutory items	*32,617,031*	*32,617,031*
	409,982,031	409,939,916

Budgetary expenditure by allotment—*Concluded*

	Allotments	Expenditures
	$	$
TEMPORARY ASSIGNMENT PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	2,898,790	1,754,627
Other operating costs	58,210	10,829
Less: receipts and revenues credited to the vote	2,111,000	1,016,630
	846,000	*748,826*
Statutory item	*387,000*	*387,000*
	1,233,000	1,135,826
Subtotal—Secretariat	729,603,285	487,122,880
Comptroller General		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	10,165,368	10,157,012
Other operating costs	4,208,732	4,187,633
Student employment program	130,900	130,852
	14,505,000	*14,475,497*
Statutory item	*1,477,000*	*1,477,000*
	15,982,000	15,952,497
Total ministry	745,585,285	503,075,377
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	139,937,275	139,313,865
Other operating costs	49,896,459	48,346,914
Purchased health care services	218,295,070	205,730,894
Challenge 89	433,037	330,307
Frozen	1	
	408,561,842	*393,721,980*
Vote 2b—Write-off of debts—		
Other operating costs	*12,031*	*1,470*
Vote 3c—Write-off of debts—		
Other operating costs	*10,928*	*9,928*
Vote 5—Grants and contributions—		
Grants and contributions	1,306,610,970	1,282,345,185
Frozen	70,000	
	1,306,680,970	*1,282,345,185*
Statutory items	*20,052,047*	*20,052,047*
	1,735,317,818	1,696,130,610
CANADIAN PENSION COMMISSION PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	3,450,217	3,306,044
Other operating costs	927,783	796,418
	4,378,000	*4,102,462*
Statutory item	*454,000*	*454,000*
	4,832,000	4,556,462
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	6,166,568	5,804,694
Other operating costs	780,471	751,730
	6,947,039	*6,556,424*
Statutory item	*762,000*	*762,000*
	7,709,039	7,318,424
VETERANS APPEAL BOARD PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	2,346,797	2,098,637
Other operating costs	210,210	207,760
Challenge 89	3,535	3,533
	2,560,542	*2,309,930*
Statutory item	*331,000*	*331,000*
	2,891,542	2,640,930
Total ministry	1,750,750,399	1,710,646,426
WESTERN ECONOMIC DIVERSIFICATION		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	16,718,858	15,746,228
Salary adjustment reserve	2,275	
Other operating costs	14,737,567	11,265,113
Student summer employment program	303,300	291,474
	31,762,000	*27,302,815*
Vote 5—Grants and contributions—		
Grants and contributions	213,827,000	98,100,183
Frozen	25,172,000	
	238,999,000	*98,100,183*
Statutory items	*12,065,177*	*12,065,177*
Total ministry	282,826,177	137,468,175

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(1) An amount of $20,893,095 available from previous years has been included with statutory items ("Allotments" column only).

(2) An amount of $1,651,574 available from previous years has been included with statutory items.

(3) An amount of $336,764 available from previous years has been included with statutory items ("Allotments" column only).

Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission	**180,000**(1)	**200,000**	**23,562,321**	**7,243,857**	**31,186,178**
	92,400(1)	172,833	23,572,040	7,264,161	31,101,434
The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act. It consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is ongoing.					
National Film Board	**16,000**	**45,000**		**29,000**	**90,000**
	11,450	26,403		18,433	56,286
The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the Commissioner, who shall be the Chairman, and eight other members to be appointed by the Governor in Council. The Board is permanent.					
National Museums of Canada					
Board of Trustees(2)					
	25,450	26,938			52,388
The Board of Trustees was established under the authority of the National Museums Act. Its mandate is to act as the legal and governing authority for the National Museums Corporation and to ensure that the purposes of the Corporation, as stated in Section 5 of the National Museums Act are carried out. Term indeterminate.					
CONSUMER AND CORPORATE AFFAIRS					
Competition Tribunal	**95,100**		**537,291**	**1,200,609**	**1,833,000**
	119,599	7,102	460,220	658,055	1,244,976
The Tribunal was established to provide a court of record to hear and determine applications made to it in relation to matters falling under Part VIII of the Competition Act. Term indeterminate.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Hazardous Materials Information Review Commission	**79,000** 78,335	**34,000** 33,903	**779,023** 749,143	**958,977** 466,459	**1,851,000** 1,327,840
The Commission was established under the authority of the Hazardous Materials Information Review Act. Its mandate is to make decisions on the validity of claims for exception from the reporting requirements of the Workplace Hazardous Materials Information System, to make decisions concerning the compliance of the material safety data sheets and labels with the relevant legislation, to convene boards to hear appeals on its decisions, and to provide confidential business information to medical professionals in cases of medical emergency. Term indeterminate.					
Patented Medicine Prices Review Board	81,888	33,601	**1,480,432** 1,284,056	**1,346,568** 1,190,039	**2,827,000** 2,589,584
The Patented Medicine Prices Review Board was established under amendments to the Patent Act which came into force December 7, 1987. Its mandate is to prevent patentees from charging excessive prices for patented medicines. It is also charged with monitoring and reporting to Parliament on overall pharmaceutical pricing trends of all medicines and on investment by patentees in pharmaceutical research and development. Term indeterminate.					
EMPLOYMENT AND IMMIGRATION					
Canadian Advisory Council on the Status of Women ...	**295,550** 233,065	**180,100** 90,459			**475,650** 323,524
In 1973, the Canadian Advisory Council on the Status of Women was established as an independent organization funded by the government. The Council was granted legal status through Order in Council PC 1976-781. Its mandate is to bring before the federal government and the public matters of interest and concern to women; and to advise the Minister on such matters relating to the status of women as the Minister may refer to the Council for its consideration or as the Council may deem appropriate. The Council is permanent.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Immigration and Refugee Board of Canada	**17,237,085**	**1,151,108**	**16,388,725**	**13,628,082**	**48,405,000**
	16,397,929	1,175,897	16,388,591	13,459,405	47,421,822
The Immigration and Refugee Board of Canada is an independent statutory judicial tribunal established under amendments to the "Immigration Act, 1976" which were passed in July, 1988 by Parliament. The amendments came into effect on January 1, 1989. The objective of the Board is to adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.					
ENERGY, MINES AND RESOURCES					
Atomic Energy Control Board(2)					
	126,110	41,490		4,483	172,083
The Board was established under Part III of the Atomic Energy Control Act. Its objective is to control atomic energy in the interests of health and safety and national security.					
International Boundary Commission	**72,693**	**3,660**			**76,353**
	72,693	3,660			76,353
The Commission was established under the provision of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the International Boundary Commission Act. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulate transboundary construction activity. The Commission is a permanent organization.					
National Energy Board	**1,062,268**	**165,000**	**15,971,750**	**4,609,982**	**21,809,000**(3)
	1,052,484	153,278	15,150,399	4,549,531	20,905,692(3)
The National Energy Board was established under Part I of the National Energy Board Act. Its objectives are: (a) to ensure that the best interests of Canada are served in the safe and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction, in the exportation of electrical power, gas and oil and the importation of gas and oil; (b) to ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without discrimination and in a cost-efficient manner; (c) to advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy. To fulfill specific responsabilities under the Northern Pipeline Act and the Energy Administration Act.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
ENVIRONMENT					
Canadian Environmental Advisory Council	71,437	90,665			**206,300** 162,102
The Canadian Environmental Advisory Council (CEAC) was perceived, at the time of its founding in 1972, as a means to promote communication and understanding among diverse interest groups in society, and between those groups and the Minister of the Environment. The practical means of implementing this role focused primarily on the provision of advice by the Council to the Minister of the Environment. Appointments are normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
Canadian Environmental Assessment Research Council	14,097	20,619			**500,000** 34,716
To promote research in environmental impact assessment. Appointments are made by the Executive Chairman and normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
The Historic Sites and Monuments Board of Canada	**81,000** 74,450	**70,000** 85,215	**66,314** 50,421	**68,492** 74,516	**285,806** 284,602
The Board was established under Section 6 of the Historic Sites and Monuments' Act by Order in Council PC 1960-2/1976, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the Commemoration of our nation's history. Term indeterminate.					
FISHERIES AND OCEANS					
Canada-Norway Sealing Commission(4)					
The Commission was established through Article 3 of a treaty between the Governments of Canada and Norway on sealing and the conservation of seal stocks in the North West Atlantic Ocean, signed in Ottawa, July 15, 1971, date of coming into force: December 22, 1971. It was established to administer the agreement and submit proposals to the contracting parties, on sealing, conservation of seal stocks, national quotas, opening and closing dates, humane hunting methods, and inspection and control procedures. The Commission has not met since 1982.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Fisheries and Oceans Research Advisory Council	**125,700** 39,715	**3,500**	 1,260	**43,500** 41,579	**172,700** 82,554
The Council was established under the authority of the Fisheries and Oceans Research Advisory Council Act. Its mandate is to advise the Minister on all matters referred to it by the Minister relating to: fisheries research and the marine sciences, including technological development in those fields; the scope and adequacy of the science policies and programs of the Department of Fisheries and Oceans, having regard to the duties and functions of that Department and the science policies and international obligations of the Government of Canada; and the coordination of research and development programs in the fields of fisheries research and marine sciences. The Council is permanent.					
Fisheries Prices Support Board	**78,000** 76,950	**5,000** 3,306	**75,000** 77,809	**7,000** 3,819	**165,000** 161,884
The Board was established by authority of the Fisheries Prices Support Act. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly the differential between current market price and Board price to the producer. The life of the Board is ongoing.					
International Commission for the Conservation of Atlantic Tuna	**1,500** 1,500	**9,000** 8,577			**10,500** 10,077
The Commission was established under the Fisheries Act and a Convention adhered to by Canada, effective 1968. The Commission is responsible for studying the populations of tuna-like species in the Atlantic Ocean and its adjacent seas, and for making recommendations to the contract-parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The present Commission membership consists of 21 contracting parties. The life of the Commission is ongoing.					
International Council for the Exploration of the Sea[(2)]		 8,108			 8,108
The Council was established under PC 1967-1696. Its mandate is to encourage and coordinate studies of the marine environment with particular reference to the living resources of the sea with concentration on the North Atlantic. The Council has no regulatory function, but provides scientific advice on request to member governments, groups of member governments or International Commissions. The life of the Council is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
International Fisheries Commissions Pension Society		**7,700** 8,081			**7,700** 8,081
The Society was established under the Canada Corporations Act. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and the USA. The life of the Society is ongoing.					
International North Pacific Fisheries Commission	**1,900** 1,350	**3,500** 3,176			**5,400** 4,526
The Commission was established under the North Pacific Fisheries Convention Act. Its mandate is to carry out and give effect to the provisions of the International Convention for High Seas Fisheries of the North Pacific Ocean; to ensure that the Fisheries joint interests are maintained at the level of maximum sustainable productivity; to promote and coordinate scientific studies necessary to ascertain the conservation measures required and recommend such measures to the contracting parties. The life of the Commission is ongoing.					
International Pacific Halibut Commission	**1,200** 1,650	**1,800** 11,203			**3,000** 12,853
The Commission was established under the North Pacific Halibut Fisheries Convention Act. The Commission was established to conduct scientific investigation and to recommend to governments regulatory measures required for the proper management of halibut resources in the North Pacific Ocean. The life of the Commission is ongoing.					
North Atlantic Salmon Conservation Organization	**2,100** 2,250	**16,000** 10,705			**18,100** 12,955
The Organization was established under the Convention for the Conservation of Salmon in the North West Atlantic Ocean, October 1, 1983, ratified by PC 1983-2893. Its mandate is to promote conservation, restoration, enhancement and rational management of salmon stocks in the North Atlantic Ocean, through international cooperation. The life of the Organization is ongoing.					
North West Atlantic Fisheries Organization	**1,800** 1,200	**7,000** 13,657			**8,800** 14,857
The Organization was established by a Convention adhered to by Canada, effective January 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fisheries resources of the North West Atlantic and to encourage the cooperation internationally with further consultation regarding these resources. The life of the Organization is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Pacific Salmon Commission	**126,898**	**74,502**			**201,400**
	80,025	96,461			176,486
The Commission was established under the Pacific Salmon Convention Act. The Treaty provides a unique opportunity to resolve stock interception problems, reduce the overfishing of internationally exploited stocks and open avenues to increase salmon production through enhancement, stock conservation and rebuilding. The Treaty establishes a new institutional framework for coordinating Canadian and US salmon management, enhancement and research. The Treaty establishes specific limitations on key interception fisheries, commits both countries to additional research activities, mandates an ongoing negotiation process to implement Treaty objectives and establishes an independent arbitration mechanism to settle technical differences. The life of the Commission is ongoing.					
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Beaufort-MacKenzie Delta Land Use Planning Commission	**96,000**	**63,990**			**159,990**
	95,981	58,117			154,098
Denendeh Land Use Planning Commission	**53,000**	**49,855**			**102,855**
	52,298	40,425			92,723
Nunavut Land Use Planning Commission	**72,520**	**25,480**			**98,000**
	66,245	23,599			89,844
The establishment of the 3 commissions was authorized by TB Minute 798176 on May 22, 1985. The objective of each commission is to develop a land use plan which represents the priorities of each region's residents in the protection of the environment and sustaining the resources of the Northwest Territories. The plans will also provide the necessary framework to guide future economic development decisions in each region. It is unknown as yet how long each commission will continue, however it is probable that each one will operate on an ongoing basis to monitor the implementation of each plan.					
Indian Commission of Ontario	**75,000**	**20,300**	**136,400**	**142,137**	**373,837**
	66,700	17,570	136,400	98,246	318,916
Established by concurrent federal and provincial Orders in Council and resolution of the Ontario status Indian Chiefs in 1978. Current federal Order in Council PC 1986-4/767 for period April 1, 1985 to March 31, 1989. The mandate is to assist the Indian people, Canada and Ontario foster Indian self-government and to resolve outstanding issues, usually of a jurisdictional nature. The figure does not show total commission costs, since it is funded on a two-thirds (Federal) and one-third (Provincial) basis.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Kluane Land Use Planning Commission	**17,000** 15,800	**5,000** 4,964			**22,000** 20,764
The Commission was established by the Minister of Indian Affairs and Northern Development and the Yukon Minister of Renewable Resources. The Commission is responsible for directing the preparation of the Greater Kluane Land Use Plan and reporting to the Minister of Indian Affairs and Northern Development and the Yukon Minister of Renewable Resources with recommendations for the best use of land and resources in the region.					
Northwest Territories Water Board	**110,000** 118,200	**42,500** 44,329			**152,500** 162,529
The Board was established under Section 7 of the Northern Inland Water Act and consists of not less than 3 and more than 9 members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the Northwest Territories in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the Northwest Territories in particular. The Board is permanent.					
Yukon Territorial Water Board	**95,000** 93,317	**27,000** 26,087			**122,000** 119,404
The mandate for the Yukon Territorial Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provisions of the Northern Inland Water Act 1970. Each member of the Board is appointed by the Minister of Indian Affairs and Northern Development for a 1 to 3 years term. The Yukon Territorial Water Board will exist as long as the Northern Inland Water Act is in effect.					
INDUSTRY, SCIENCE AND TECHNOLOGY					
Fednor Economic Advisory Board	**80,000** 69,833	**75,000** 73,613			**155,000** 143,446
The Board was established pursuant to the Department of Regional Industrial Expansion Act. Its mandate is to advise the Federal Government on economic policies, programs and services particularly as they relate to the use of the Federal Economic Initiative in Northern Ontario.					
Science Council of Canada		**170,000** 173,177		**10,000** 5,852	**180,000** 179,029
The Science Council of Canada was established under the Science Council of Canada Act. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Science Council of Canada is permanent.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
JUSTICE					
Canadian Human Rights Commission	**331,200** 321,915	**140,000** 80,969	**325,463** 341,999	**59,550** 30,235	**856,213** 775,118
The Commission was established under the authority of the Canadian Human Rights Act. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.					
Law Reform Commission of Canada	**400,000** 373,557	**120,000** 118,797	**1,672,000** 1,640,231	**2,642,000** 2,631,082	**4,834,000** 4,763,667
The Commission was established by authority of the Law Reform Commission Act. Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvement, modernization and reform. The Commission is permanent.					
1989 Commission on Judges' Salaries and Benefits	**60,000** 11,113	**20,000** 3,941		**20,000** 11,220	**100,000** 26,274
The Commission was established under the authority of Section 26(1) of the Judges Act. The mandate was to inquire into the adequacy of the salaries and other amounts payable under the Judges Act and into the adequacy of the Judges' benefits in general. A report from the Commission was required to be submitted within six months of the date of the appointment of the Commissioners.					
LABOUR					
Labour Adjustment Review Board	**20,000** 12,750	**20,000** 8,595	**84,000** 171,968	**28,000** 34,466	**152,000** 227,779
The Board was established under the Labour Adjustment Benefits Act. Its mandate is to determine whether individuals are eligible to apply to Employment and Immigration Canada for benefits under the Act. The termination date for industries designated nationally under the Act was August 17, 1986 and for industries designated regionally (in seven communities only) the termination date was February 12, 1987. Although the Program is now ended, the Board still meets on a regular basis to deal with those cases of layoffs that still fall within the program dates and no actual termination date has been approved.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
NATIONAL HEALTH AND WELFARE					
Canada Pension Plan Advisory Board(2)	17,397	35,161			52,558
The Board was established as a committee under Part III, Section 117 of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). An amendment to the Canada Pension Plan Act (Bill C-116 of January 1, 1987) included the name change from Canada Pension Plan Advisory Committee to Canada Pension Plan Advisory Board. Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Board is unspecified.					
Commission for Fair Play(2)		12,635			12,635
The Commission for Fair Play was established in June 1986 by the Minister of State for Fitness and Amateur Sport. The Commission was created as a response to a growing concern by Canadians about the erosion of the principles of fair play and the increasing level of violence in sport. Twenty prominent Canadians from sport, medical and educational communities, the private sector and the media are generously volunteering their time and expertise to promote fair play.					
National Advisory Council on Aging(2)	46,067	41,214			87,281
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					
National Advisory Council on Fitness and Amateur Sport(4)					
The National Advisory Council on Fitness and Amateur Sport was created in 1961 under the Fitness and Amateur Sport Act. Its mandate is to advise the Minister on all matters relating to fitness and amateur sport. Committees of Council members are formed when the need arises to study areas of particular concern to the federal government. The Act identifies the Minister of National Health and Welfare as being the responsible Minister. He has, however, designated the Minister of State for Fitness and Amateur Sport has having operational responsibility. The Council reports to him. The life of the Council is unspecified.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Council of Welfare[2] .... The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.	31,294	29,574			60,868
PRIVY COUNCIL					
Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario[2] .... The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-532, March 29, 1989.		66,887	536,381	3,627,145	4,230,413
Commission of Inquiry into the Use of Drugs and Banned Practices Intended to Increase Athletic Performance[2] .... The Commission was established under Part I of the Inquiry Act by Order in Council PC 1988-2361, October 5, 1988.		2,256	356,437	1,082,466	1,441,159
Commission to Review Allowances of Members of Parliament[2] .... The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-183, February 10, 1989. The final report was submitted on October 19, 1989.	31,200	23,021	28,263	102,535	185,019
Royal Commission on Electoral Reform and Party Financing[2] .... The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-2290, November 15, 1989.	106,875	37,016	115,218	943,010	1,202,119
Royal Commission on National Passenger Transportation[2] .... The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-2096, October 19, 1989.	111,950	37,184	289,980	869,791	1,308,905
Royal Commission on New Reproductive Technologies[2] .... The Commission was established under Part I of the Inquiry Act by Order in Council PC 1989-2150, October 25, 1989.	166,375	46,728	211,135	408,926	833,164

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Royal Commission on the Future of the Toronto Waterfront[2]	136,800	11,603	847,076	1,362,857	2,358,336
The Commission was established under Part I of the Inquiry Act by Order in Council PC 1988-589, March 30, 1988.					
Economic Council of Canada		**56,170** 48,571	**7,541,252** 7,532,839	**2,102,578** 2,108,693	**9,700,000** 9,690,103
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule "B" to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.					
Public Service Staff Relations Board	**1,235,000** 1,182,183	**196,000** 106,003	**6,633,003** 6,553,074	**2,063,443** 2,148,169	**10,127,446** 9,989,429
The Board was established under the Public Service Staff Relations Act 1966-67. Its mandate to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.					
SOLICITOR GENERAL					
National Parole Board[2]	5,405,084	1,261,487			6,666,571 (5)
The Board was established under the authority of the Parole Act. Its mandate is to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy. The Board is permanent.					
TRANSPORT					
Canadian Aviation Safety Board	**593,100** 596,399	**75,000** 22,932	**138,775** 122,627	**94,000** 20,488	**900,875** 762,446
The Board was established under the Canadian Aviation Safety Board Act. Its mandate was to advance aviation safety by: (i) identifying safety deficiencies as evidenced by aviation occurences; (ii) conducting independent investigations and, if necessary, public inquiries into aviation occurences in order to make findings as to their contributing factors and causes; and (iii) reporting publicly on its investigations and inquiries and making recommendations designed to eliminate or reduce safety deficiencies. The Board is permanent.					

Commissions—*Continued*

General information by commission—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Transportation Agency		(6) (6)			**757,020,397** 754,160,713
The Agency was established under Part I of the National Transportation Act and consists of not more than nine members appointed by the Governor in Council, in addition the Governor in Council may appoint not more than six temporary members. The Agency's objective is to support the implementation of the national transportation policy through the economic regulation of carriers and modes of transportation that come under federal jurisdiction, and through the investigation of railway and pipeline accidents. The Agency is permanent.					
VETERANS AFFAIRS					
Bureau of Pensions Advocates	**88,300** 102,070	**23,500** 22,033	**6,840,268** 6,464,627	**756,971** 729,694	**7,709,039** 7,318,424
The Bureau was established in 1971 under the authority of the Pension Act. Its mandate is to counsel applicants with respect to the application of the Pension Act and statutes and orders, to assist applicants in the preparation and submission of applications and to arrange for applicants to be represented by a pensions advocate at hearings held under the Act. The War Veterans Allowance Act authorizes the Bureau to represent applicants in the matter of an appeal to the Veterans Appeal Board. Term is permanent.					
Canadian Pension Commission	**1,853,555** 2,129,030	**500,000** 447,503	**2,050,662** 1,631,014	**427,783** 348,915	**4,832,000** 4,556,462
The Commission was established under the authority of the Pension Act. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.					
Veterans Appeal Board	**1,103,346** 1,152,934	**60,000** 15,584	**1,574,451** 1,276,703	**153,745** 195,709	**2,891,542** 2,640,930
The Board was established under the authority of the final tribunal for appeals on adjudication of disability pensions and allowances. Term indeterminate.					

Note: amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Does not include salaries of full-time members. Attachment to Order in Council establishing their salaries stipulates that "The specific salary of any person named in the schedule to the attached Order in Council is confidential information".

(2) Estimates not available.

(3) Does not include statutory items.

(4) Amounts not available.

(5) The above costs do not include Regional Community Board Member (RCBM) fees. These are paid as professional services.

(6) In accordance with Treasury Board Travel Regulations.

Commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code
Full time member employed in the Public Service	1
Full time member not employed in the Public Service	2
Part time member employed in the Public Service	3
Part time member not employed in the Public Service	4

Authority fixing rate	Code
Governor in Council	A
Statute(s) of the Commission	B
By-law(s) of the Commission	C

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Arsenault F J	1	C	45/per diem plus accommodation	9,793
Belisle F (Vice-Chairman, appointed March 31, 1990)	1	C	45/per diem plus accommodation	
Burns A	1	C	45/per diem plus accommodation	14,630
Carrier N	4	C	45/per diem plus accommodation	15,804
Coupal M (Vice-Chairperson, terminated March 30, 1990)	1	C	45/per diem plus accommodation	13,083
Gower R	1	C	45/per diem plus accommodation	8,847
McRae P	1	C	45/per diem plus accommodation	3,821
Oda B	1	C	45/per diem plus accommodation	19,246
Ross E A	1	C	45/per diem plus accommodation	14,284
Ruest W	4	C	45/per diem plus accommodation	19,257
Scott G	4	C	45/per diem plus accommodation	9,147
Sherman L R (Vice-Chairman)	1	C	45/per diem plus accommodation	14,021
Spicer K (Chairman, appointed September 1, 1989)	1	C	**	16,739
Warren S	4	C	45/per diem plus accommodation	14,161
				172,833(1)
National Film Board				
Bourgon J	3	C	**	6,576
Dorion M	4	C	**	4,356
Fisher H	4	C	**	6,113
Léger M A	4	C	**	8,236
Smith F E	4	C	**	1,122
				26,403
National Museums of Canada Board of Trustees				
Bell M	4	C	**	1,375
Hould C	4	C	**	2,712
House A M	4	C	**	2,187
Murphy S B (Chairman effective to March 14, 1990)	4	C	**	1,662
Nantel B (Vice-Chairman)	4	C	**	1,664
Rendall J R	4	C	**	1,664
Scott B A	4	C	**	9,247
Tovell R L	4	C	**	3,662
Tremblay R	4	C	**	2,765
Withers R M	4	C	**	
				26,938
CONSUMER AND CORPORATE AFFAIRS				
Competition Tribunal				
Clarke V L	4	A	**	365
Roseman F	2	A	**	820
Sarrazin M H	4	A	**	5,917
				7,102
Hazardous Materials Information Review Commission				
Bélanger J	4	B		
Bennett D	4	B		
Connell B	4	B		
Gibson B	4	B		
Glasbeek S	4	B		
Hansen H (Chairman)	3	B		
Hilton R	4	B		
March R	4	B		
Noonan J	4	B		
Owen T	4	B		
Riegert A	4	B		
Rovere R	4	B		
Smith E	4	B		
St-Pierre C (President)	1	A	**	33,903
Trudel S	4	B		
				33,903
Patented Medicine Prices Review Board				
Eastman H (Chairman)	4	A	**	24,750
Gibbons S	4	A	**	220
Goyer R (Vice-Chairman)	4	A	**	6,582
Mutala C	4	A	**	1,524
Wright C	4	A	**	525
				33,601
EMPLOYMENT AND IMMIGRATION				
Canadian Advisory Council on the Status of Women				
Bennett L	4	A	**	962
Best E	4	A	**	1,742
Bissonnette-Dulude J	4	A	**	712
Brown A	4	A	**	4,640
Busque G (Vice-President)	2	A	**	5,754
Costello L	4	A	**	7,695
D'Aigle H	4	A	**	408
Duncan P	4	A	**	858
Duncan-Kerr E	4	A	**	2,427
Edinboro L	4	A	**	19
Fancy P	4	A	**	1,696

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
Farrant S (Vice-president)	2	A	**	7,706
Fisher B	4	A	**	1,616
Fisher K	4	A	**	298
Gibson D	4	A	**	2,044
Gold S (President)	2	A	**	8,309
Hincks D	4	A	**	1,459
Kennedy L	4	A	**	6,775
Leduc L	4	A	**	4,727
Logan N	4	A	**	1,891
Maurer J A	4	A	**	3,675
Oliver L	4	A	**	1,643
Pepino J	4	A	**	819
Perron M D	4	A	**	2,912
Remillard-Beaudry C	4	A	**	1,538
Richard A	4	A	**	3,956
Ritcey M	4	A	**	4,301
Robart J	4	A	**	1,739
Simms G	2	A	**	8,138
				90,459
Immigration and Refugee Board of Canada				
Accettola-Fuda A	1	B	**	4,512
Ahara R	1	B	**	19,254
Allin D	1	B	**	126
Almeida J	1	B	**	7,118
Ange D	1	B	**	5,422
Angus L	1	B	**	8,018
Ariaratman A	1	B	**	1,105
Ariemma P	1	B	**	3,799
Arkin K (Assistant Deputy Chairman)	1	B	**	7,972
Arpin H	1	B	**	18,771
Arsenault P	1	B	**	6,318
Aulach H	1	B	**	689
Aune R	1	B	**	538
Bajwa S	1	B	**	12,916
Band L	1	B	**	2,065
Batchelor B	4	B	**	3,903
Bell S	1	B	**	4,171
Bergeron M	1	B	**	260
Bernadine A	1	B	**	126
Bernier P	1	B	**	9,959
Bhatia S	1	B	**	126
Bigford L	1	B	**	1,181
Blumer J (Assistant Deputy Chairman)	1	B	**	3,677
Boissionot D	1	B	**	1,747
Brisco R	1	B	**	1,063
Brisson M	1	B	**	2,630
Brown E	1	B	**	6,702
Bryant B (Assistant Deputy Chairman)	1	B	**	15,955
Bubalo D (Deputy Chairman)	1	B	**	8,363
Burdett E	1	B	**	4,234
Busque P	1	B	**	7,527
Butchart L	1	B	**	3,652
Campos J	1	B	**	1,405
Cardinal J	1	B	**	260
Carrier-Denis M	1	B	**	260
Carsen G	1	B	**	879
Chamberland E	1	B	**	260
Chambers E	1	B	**	2,891
Champoux P	1	B	**	4,125
Cheeseman N	1	B	**	43,143
Chera S	1	B	**	475
Chrysomilides G	1	B	**	808
Chu I	1	B	**	4,086
Clarke A	1	B	**	776
Clarke K	1	B	**	21,630
Cloutier G	1	B	**	4,543
Cole F	1	B	**	4,020
Corcoran C	1	B	**	126
Coté-Lévesque C	1	B	**	457
Cotnoir J	1	B	**	558
Daggett L	1	B	**	7,401
Daoussis G	1	B	**	284
Dass B	1	B	**	3,275
Davey D (Assistant Deputy Chairman)	1	B	**	5,706
Davey P	1	B	**	2,464
DeMorais C	1	B	**	126
DesMarais J	1	B	**	260
Dhir N	1	B	**	9,502
Dionne R	1	B	**	276
Doran P	1	B	**	2,318
Doray D	1	B	**	6,553
Dore M	1	B	**	9,672
Dorion L	1	B	**	4,662
Duguay L	1	B	**	2,726
Durand M	1	B	**	4,022
Dutchin C	1	B	**	2,167
Fairweather G (Chairman)	1	B	**	19,584
Fatsis V	1	B	**	4,797
Ferdinand U	1	B	**	1,843
Fleury V	1	B	**	289
Fraser B	1	B	**	21,796
Frunchak D	1	B	**	16,405
Gaboury J	1	B	**	3,914
Gagnon G	1	B	**	1,952
Gauthier F	1	B	**	6,756
Gelberger J	1	B	**	892
George P	1	B	**	14,459
Gilad L	4	B	**	10,457
Gillanders J	1	B	**	8,824
Goldman J	1	B	**	1,119
Goodspeed L (Assistant Deputy Chairman)	1	B	**	18,086
Grewal M	1	B	**	1,487
Grice A	1	B	**	4,648
Groos C	1	B	**	975
Gustave G	1	B	**	260
Haley J	1	B	**	1,600
Hanson H	4	B	**	2,154
Harder P (Executive Director)	1	B	**	26,410
Harewood G	1	B	**	7,078
Harker E	1	B	**	5,176
Harries N	1	B	**	4,196
Hébert M	1	B	**	5,540
Hendricks M	1	B	**	1,827
Herman H	1	B	**	126
Holloway R	1	B	**	3,931
Hope A	1	B	**	1,042
Houzer L	1	B	**	2,209
Howson G	1	B	**	314
Hulak A	1	B	**	4,103
Hunt S	1	B	**	2,054
Ifejika S	1	B	**	3,556
Jackson W	1	B	**	15,272
Jacobs W	1	B	**	2,183
Jalbert R	1	B	**	1,888
Jeffers I	1	B	**	2,213
Jew I	1	B	**	126
Johnson V	1	B	**	2,807

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
Julien R	1	B	**	8,885
Jumelle Y	1	B	**	2,284
Kafai A	1	B	**	2,439
Kaluzny D	1	B	**	7,004
Kapasi F	1	B	**	741
Keil G	1	B	**	170
Ker A	1	B	**	9,392
Kharas F (Assistant Deputy Chairman)	1	B	**	35,935
King G	1	B	**	10,470
Knight S (Assistant Deputy Chairman)	1	B	**	14,133
Kolyn A	1	B	**	3,332
Kuntz F	1	B	**	4,173
Lachance B	1	B	**	2,887
Lamarche D	1	B	**	1,038
Lamoureux G	1	B	**	4,119
Lapointe J	1	B	**	3,059
Latraverse F	1	B	**	5,572
Lautens J	1	B	**	2,139
Lazo E	1	B	**	18,061
Lefebvre C	1	B	**	4,642
Liebich F	1	B	**	1,311
Lo J	1	B	**	15,250
Longchamps N	1	B	**	953
Macleod J	1	B	**	4,478
Macpherson J	1	B	**	21,889
Makarewicz S	1	B	**	14,288
Makombo B	1	B	**	272
Maraj H	1	B	**	126
Matarazzo P	4	B	**	1,455
Mawani N (Deputy Chairman)	1	B	**	19,103
Mccaffery J	1	B	**	2,163
McMillan-Aver K	1	B	**	7,060
McNaughton C	1	B	**	8,463
Menkir B	1	B	**	1,248
Meredith E	1	B	**	375
Morgan G (Assistant Deputy Chairman)	1	B	**	3,041
Morin M	1	B	**	9,005
Mouammar M	1	B	**	4,359
Murphy T	1	B	**	2,589
Ndejurn A	1	B	**	2,541
Nee E	1	B	**	3,991
Neufeld H	1	B	**	2,489
Ng S	1	B	**	1,524
Nicholson A	1	B	**	1,241
Paetkau M	1	B	**	937
Paris C	1	B	**	996
Pask D	1	B	**	13,530
Pearce J	1	B	**	5,772
Pennesri-Gauthier V	1	B	**	496
Poire L	1	B	**	5,029
Purcell B	1	B	**	1,188
Qureshi M	1	B	**	3,898
Ramirez J	1	B	**	126
Rayburn B	1	B	**	16,262
Raymond D	1	B	**	6,668
Raymond L	1	B	**	3,512
Reford R	1	B	**	4,343
Riddell B	1	B	**	1,358
Robarts R	1	B	**	242
Robles E	1	B	**	2,702
Rotman E	1	B	**	10,960
Rushowy R	1	B	**	11,596
Sagoo K	1	B	**	6,125
Sahay R	4	B	**	12,000
Sarzotti A	1	B	**	430
Savard C (Assistant Deputy Chairman)	1	B	**	6,097
Scott L	1	B	**	4,998
Séguin-Grace M	1	B	**	10,903
Sellers J	1	B	**	5,545
Sharratt B	1	B	**	1,152
Shatsky S	1	B	**	126
Shecter M	1	B	**	1,021
Sherman I	1	B	**	6,009
Shore M	1	B	**	1,737
Shymko Y	1	B	**	1,073
Sicotte G	1	B	**	5,387
Singh N	1	B	**	4,994
Singh V	1	B	**	709
Sivak B	1	B	**	7,830
Smith R	1	B	**	5,419
Snow R	1	B	**	2,345
Sri Skanda Rajah S	1	B	**	986
Tackoor H	1	B	**	2,382
Tchipeff A	1	B	**	2,038
Teitelbaum E	1	B	**	704
Terrillon R	1	B	**	3,398
Thomas E	1	B	**	3,503
Thompson L	1	B	**	1,719
Tisshaw G	1	B	**	2,161
Toth V	1	B	**	126
Townshend E	1	B	**	4,988
Veilleux F	4	B	**	29,053
Ven Der Buhs R	1	B	**	7,361
Verma D	1	B	**	3,049
Villeneuve-Oulette	1	B	**	3,785
Vo M	1	B	**	3,616
Weisdorf J	1	B	**	3,949
Whissel M	1	B	**	4,992
White P	1	B	**	126
White R	1	B	**	2,113
Wieler J	1	B	**	32,919
Wills D	1	B	**	8,774
Winkler D	4	B	**	791
Witer A	1	B	**	1,637
Wlodyka A (Assistant Deputy Chairman)	1	B	**	10,970
Wolfe S	1	B	**	6,016
Woloschuk J	4	B	**	3,532
Wolpert M	1	B	**	2,696
Wright F W	1	B	**	22,409
Zubulakis G	1	B	**	2,537
				1,175,897
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board				
Bishop A	4	A	**	5,712
Farvolden R	4	A	**	6,166
Levesque R (President and Chief Executive Officer)	1	A	** (2)	15,496
Perron P	3	A		
Walker W	4	A	**	14,116
				41,490

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
International Boundary Commission				
McEwen Dr A C	1	A	**	3,660
National Energy Board				
Bélanger C	1	A		5,327
Cote-Verhaaf A	1	A		16,065
Fredette J G (Vice-Chairman)	1	A		13,202
Gilmour A B	1	A		4,707
Horner R B	1	A		12,461
Hunt A D (Associate Vice-Chairman)	1	A		882
Illing R	1	A		26,642
Jenskins J R	1	A		16,581
Musgrove M	1	A		584
Priddle R (Chairman)	1	A		18,332
Stewart W G	1	A		10,799
Smith D B	1	A		22,980
Vollman K	1	A		4,716
				153,278
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T (Chairman Emeritus)	4	A	**	3,022
Butler J	4	A	**	8,159
Chapman P	4	A	**	9,356
Connor-Lajambe H	4	A	**	4,416
Connover S A M (Vice-Chairperson)	4	A	**	6,011
Cook J D	4	A	**	113
Coolican M	4	A	**	
Giroux L	4	A	**	194
Griffin D	4	A	**	10,711
Pagé R (Chairman)	4	A	**	25,409
Rowe J S	4	A	**	8,269
Warner G	4	A	**	15,005
				90,665
Canadian Environmental Assessment Research Council				
Baskerville G	4	A	**	1,726
Bell R K	4	A	**	1,225
Boothroyd F	4	A	**	4,937
Davies K	4	A	**	2,241
Holtz S	4	A	**	1,603
Hoos R A W (Vice-Chairman)	4	A	**	2,453
Jacobs P	4	A	**	1,963
Roots E F (Chairman)	3	A	**	
Roy L	4	A	**	1,265
Walker R	4	A	**	3,206
				20,619
The Historic Sites and Monuments Board of Canada				
Bayly J U	2	A	**	8,601
Bélanger N	2	A	**	10,249
Beyea M	2	A	**	4,734
Conrad M	2	A	**	1,385
Cowan M	2	A	**	10,212
Gauthier R	2	A	**	743
Humphries C W	2	A	**	13,138
Kinnear M	2	A	**	1,429
O'Dea S	2	A	**	6,615
Rogers I L	2	A	**	2,080
Smith D E	2	A	**	337
Symons T H B	2	A	**	17,486
Tien D	2	A	**	2,306
White J H	2	A	**	5,900
				85,215
FISHERIES AND OCEANS				
Canada-Norway Sealing Commission(3)				
Fisheries and Oceans Research Advisory Council(3)				
Fisheries Prices Support Board				
Best T	2	B	**	1,030
Billard A	2	B	**	559
Collins H (Chairman)	1	B	**	
Cottrell B	2	B	**	1,717
Hyndman P (Vice-Chairman)	2	B	**	
Johnson M (Chairman)	1	B	**	
				3,306
International Commission for the Conservation of Atlantic Tuna				
Bennett S	4	A	**	2,333
Murray R	4	A	**	2,072
Tobin D	3	A	**	4,172
				8,577
International Council for the Exploration of the Sea				
Muir B S	3	A	**	4,508
Parsons L S	3	A	**	3,600
				8,108
International Fisheries Commissions Pension Society				
Clark H D	3	B	**	783
Martin J C	3	B	**	4,607
Pethick D	3	B	**	617
Scholey W A	4	B	**	2,074
				8,081
International North Pacific Fisheries Commission				
Asselin P	3	A	**	1,314
Florian M	4	A	**	1,081
Marshall N	4	A	**	781
				3,176
International Pacific Halibut Commission				
Alexander L	4	A	**	2,106
Brock D	3	A	**	7,205
Williamson G	4	A	**	1,892
				11,203

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
North Atlantic Salmon Conservation Organization				
Carter W A	4	A	**	4,676
McCrea M	4	A	**	
Shinners C W	3	A	**	3,874
Ward G	4	A	**	2,155
				10,705
North West Atlantic Fisheries Organization				
Etchegary A A	4	A	**	4,318
Meyboom Dr P	3	A	**	8,581
Yeadon M	4	A	**	758
				13,657
Pacific Salmon Commission				
Atleo C	4	A	**	2,106
Birch E	4	A	**	2,693
Clifton H	4	A	**	2,277
Cliffton R	4	A	**	312
Davis T	4	A	**	2,378
Dragseth C	4	A		
Duncan B	4	A	**	
Forand M	4	A	**	2,715
Forrest M	4	A	**	3,926
Fowler R	4	A	**	3,585
Fraser F	3	A		
Gosnell J	4	A	**	3,878
Greene L P	4	A	**	5,190
Griswold M	4	A	**	4,467
Hewlett S	4	A	**	4,067
Hill J	4	A	**	2,221
Holkestad R	4	A	**	
Hunter M	4	A	**	1,727
Iverson L	4	A	**	2,011
Jones G	4	A	**	719
Kendall R	4	A	**	2,751
Kendel R	4	A	**	2,204
Larson E	4	A	**	3,242
Lefeaux-Valentine B	4	A	**	7,764
Lemmen N	3	A	**	
Lenic J	4	A		
Malcolm J	4	A	**	3,930
Matsuzaki H	4	A	**	2,650
Maxwell D	4	A	**	448
Nichol J	4	A	**	1,474
Penland F	4	A	**	
Peterson W	4	A	**	3,472
Roberts A	4	A	**	
Ronneseth A	4	A	**	2,919
Safarik E	4	A	**	1,525
Sam J	4	A	**	4,797
Shinners W	3	A		
Sprout P	3	A		
Steele S	3	A		
Tanaka F	4	A	**	3,069
Tribe G	4	A	**	3,469
Wick L	4	A	**	2,148
Williams M	4	A	**	2,733
Wright R	4	A	**	3,594
				96,461
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Beaufort-MacKenzie Delta Land Use Planning Commission				
Aviugana A (Chairman)	4	B	**	4,191
Beck T	4	B	**	17,616
Carpenter L	4	B	**	750
Day B	4	B	**	25
Haogak C	4	B	**	11,168
Krutko D	4	B	**	4,529
Mair W	4	B	**	11,172
Snowshoe C (Vice-Chairman)	4	B	**	8,666
				58,117
Denendeh Land Use Planning Commission				
Barber K	4	B	**	11,221
Haist G	4	B	**	5,526
McCann D (Chairman)	4	B	**	4,757
Migwi J	4	B	**	8,014
Neyelle J	4	B	**	1,414
Nielsen L	4	B	**	2,642
Scahefer J	4	B	**	612
Villeneuve J (Vice-Chairman)	4	B	**	6,239
				40,425
Nunavut Land Use Planning Commission				
Alikut G	4	B	**	717
Audlaluk L	4	B	**	123
Hornal B	4	B	**	5,263
Iqaqrialu D	4	B	**	774
Lyall B (Chairman)	4	B	**	6,555
Mablick D (Vice-Chairman)	4	B	**	7,696
Shappa K	4	B	**	914
Tongola S	4	B	**	1,557
				23,599
Indian Commission of Ontario				
Jamieson R L	2	A	(4)	5,300
Laforme H	2	A	(4)	12,270
				17,570
Kluane Land Use Planning Commission				
Birckel P	4	C	**	541
Dickson R	4	C	**	648
Johnson J	4	C	**	2,236
Tomlin A	4	C	**	564
Williams A (Chairman)	4	C	**	975
				4,964

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
Northwest Territories Water Board				
Arden D	4	B	**	6,389
Armstrong R	4	B	**	5,265
Billingsley D	4	B	**	9,973
Ikpakohak F	4	B	**	10,258
Nickerson D	4	B	**	7,491
Overvold R	4	B	**	1,831
Warner G	4	B	**	3,122
				44,329
Yukon Territorial Water Board				
Eftoda D	4	C	**	1,907
Gordon J	4	C	**	8,895
Isaac G	4	C	**	1,818
Joe P	4	C	**	1,471
Livingston G (Chairman)	2	C	**	6,080
Lortie G	4	C	**	1,272
McDonald H	4	C	**	437
Wahl H	4	C	**	3,086
Wilson J (Vice-Chairman)	4	C	**	1,121
				26,087
INDUSTRY, SCIENCE AND TECHNOLOGY				
Fednor Economic Advisory Board				
Bernier L (Chairman)	4	A	**	26,725
Birnie P	4	A	**	6,355
Chochrane J	4	A	**	4,002
Demers G	4	A	**	4,407
Dimock C	4	A	**	8,844
Elgie W (Vice-Chairman)	4	A	**	853
Emery S	4	A	**	3,251
Follis J	4	A	**	7,112
Pope R	4	A	**	5,899
Quirion G	4	A	**	4,536
Welk L	4	A	**	1,629
				73,613
Science Council of Canada				
Anderson J	4	B	**	5,761
Arrison N L	4	B	**	7,289
Bachynski M P	4	B	**	1,057
Bolton R	4	B	**	2,805
Craig D B	4	B	**	6,656
Curry S J S W	4	B	**	961
Cutt J	4	B	**	12,449
Dillon R M	4	B	**	2,907
Fournier R O	4	B	**	695
French B J	4	B	**	2,793
Gibson M A	4	B	**	3,796
Gilson J C	4	B	**	1,157
Gow G	4	B	**	2,886
Guidoin R G	4	B	**	3,753
Kenney-Wallace G A (Chairman)	1	B	**	67,170
Leduc B M	4	B	**	904
Lock G S H	4	B	**	7,944
MacQuarrie I G	4	B	**	4,021
Marsh F	4	B	**	5,337
Nasser K W	4	B	**	5,070
Roth J	4	B	**	620
Scriver C	4	B	**	2,065
Sturgess J M	4	B	**	4,513
Szonyi A J	4	B	**	6,123
Webster J M	4	B	**	12,868
Wynne-Edwards H R	4	B	**	1,577
				173,177
JUSTICE				
Canadian Human Rights Commission				
Bhatia G	4	B	**	5,328
Boissinot D	4	B	**	1,464
Collins W	4	B	**	9,870
Dickson M	4	B	**	3,616
Dupuis R	4	B	**	3,025
Falardeau-Ramsay M	1	B	**	16,917
Greshner D	4	B	**	10,507
Kambeitz G	4	B	**	4,380
Ubale B	4	B	**	2,649
Yalden M	1	B	**	23,213
				80,969
Law Reform Commission of Canada				
Frecker R	1	B	**	32,882
Létourneau G (Vice-President)	1	B	**	14,231
Linden A M (President)	2	B	**	52,597
Maingot J	1	B	**	
Rivet M	1	B	**	19,087
				118,797
1989 Commission on Judges' Salaries and Benefits				
Courtois J (Chairman)	2	B	**	1,265
Legge L	2	B	**	2,676
				3,941
LABOUR				
Labour Adjustment Review Board				
deMerlis G	4	B	**	
Deschamps L A (Employer Representative)	4	B	**	
Kunka G M (Vice-Chairman)	3	B	**	
Marshall W (Employee Representative)	4	B	**	3,124
Morris J (Chairman)	4	B	**	5,471
				8,595
NATIONAL HEALTH AND WELFARE				
Canada Pension Plan Advisory Board				
Apsey R H	2	B	**	2,538
Atkinson H	2	B	**	2,673
Black W A	2	B	**	1,892
Crawford W Y	2	B	**	3,357
Dashwood S L	2	B	**	4,090
Erlichman L (Chairman)	2	B	**	1,429
Gilliss G	2	B	**	2,598
Hogan J C	2	B	**	2,446
Kelly S	2	B	**	1,713
Le Houillier (Vice-Chairman)	2	B	**	2,092

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
Moore G R	2	B	**	6,496
Prevalnig J	2	B	**	1,926
Romano F	2	B	**	1,911
				35,161
Commission for Fair Play				
Bernier S	4	B	**	
Bossy M	4	B	**	
Boucher G	4	B	**	
Chynoweth E	4	B	**	
Costello M	4	B	**	
Dion Y	4	B	**	
Duerkop D	4	B	**	1,161
Dugal R	4	B	**	264
Duquette J	4	B	**	310
Gallivan D (Honorary Chairperson)	4	B	**	927
Gowan J (Chairperson)	4	B	**	
Gross G	4	B	**	
Hood B	4	B	**	2,020
Jackson R	4	B	**	28
Jones-Konihowski D	4	B	**	1,022
Mellanby R	4	B	**	774
Nease T	4	B	**	2,654
Neron G E	4	B	**	919
Pipe A	4	B	**	318
Pooley J C	4	B	**	955
Steen D	4	B	**	1,283
				12,635
National Advisory Council on Aging				
Aldred J	4	A	**	3,927
Appleby F	4	A	**	1,983
Bérubé M	4	A	**	300
Briggs L	4	A	**	827
Capobianco A	4	A	**	578
Desai K	4	A	**	1,742
Donald T	4	A	**	1,071
Francoeur L	4	A	**	621
Gregan B	4	A	**	1,708
Hill M	4	A	**	4,340
Hogue-Charlebois M	4	A	**	
Matthews C (President)	4	A	**	11,129
McKillop M	4	A	**	3,133
Murphy J	4	A	**	
Porter N	4	A	**	1,712
Slater E	4	A	**	625
Smoler W	4	A	**	1,103
Sparks G	4	A	**	826
Suderman J	4	A	**	1,918
Tassé Y R	4	A	**	613
Wigdor B	4	A	**	3,058
				41,214
National Advisory Council on Fitness and Amateur Sport[3]				
National Council of Welfare				
Blais L	4	A	**	998
Boudreau J M	4	A	**	720
Carr R	4	A	**	361
Colavecchia E	4	A	**	780
Cumbo R	4	A	**	1,385
Fernet-Gervais S	4	A	**	882
Gagnon A (Chairperson)	4	A	**	1,362
Gilchrist J G	4	A	**	2,477
Hamaan M	4	A	**	4,154
Hedges V	4	A	**	2,658
Helmcken G	4	A	**	4,188
Krueger M	4	A	**	1,110
Landry N	4	A	**	187
MacKay S	4	A	**	806
McPherson M	4	A	**	1,689
Mintz J	4	A	**	
Nash-Foster N	4	A	**	514
Noseworthy R	4	A	**	757
Paterson T	4	A	**	528
Power T	4	A	**	1,086
Terry W	4	A	**	989
Walker J	4	A	**	108
White R	4	A	**	1,835
				29,574
PRIVY COUNCIL				
Commission of Inquiry into the Air Ontario Crash at Dryden, Ontario				
Moshansky V P (The Honourable)	2	A	**	66,887
Commission of Inquiry into the Use of Drugs and Banned Practices Intended to Increase Athletic Performance				
Dubin C L (The Honourable)	2	A	**	2,256
Commission to Review Allowances of Members of Parliament				
Fox F (The Honourable)	2	A	150/per diem[5]	3,103
St-Germain G (The Honourable) (Chairman)	2	A	150/per diem[5]	19,918
				23,021
Royal Commission on Electoral Reform and Party Financing				
Cowley E L	2	A	175/per diem	8,728
Fortier P W	2	A	175/per diem	742
Lortie P (Chairman)	2	A	175/per diem	13,043
Oliver D H	2	A	175/per diem	7,677
Pepin L	2	A	175/per diem	6,826
				37,016

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
Royal Commission on National Passenger Transportation				
Drouin M J (Vice-Chairman)	2	A	175/per diem	1,801
Fish S A	2	A	175/per diem	1,687
Gaudry M	2	A	175/per diem	4,200
Hamilton J P	2	A	175/per diem	
Helliwell J B	2	A	175/per diem	9,102
Hyndman L D (Chairman)	2	A	175/per diem	10,513
Kelly W P	2	A	175/per diem	2,158
Leclair M	2	A	175/per diem	3,315
McNiven J D	2	A	175/per diem	4,408
				37,184
Royal Commission on New Reproductive Technologies				
Baird P A (Chairman)	2	A	175/per diem	11,282
Hatfield C B	2	A	175/per diem	6,993
Hebert M	2	A	175/per diem	2,992
Jantzen G M	2	A	175/per diem	18,645
McTeer M	2	A	175/per diem	353
Scorsone S R	2	A	175/per diem	2,914
Vandelac L	2	A	175/per diem	3,549
				46,728
Royal Commission on the Future of the Toronto Waterfront				
Crombie D E (The Honourable)	2	A	150/per diem(5)	11,603
Economic Council of Canada				
Ayre M	4	B	**	1,456
Bellemare D	4	B	**	1,034
Bennett J	4	B	**	1,398
Borger A	4	B	**	3,464
Bougie J	4	B	**	375
Brophey P	4	B	**	1,136
Cohen D	4	B	**	2,761
Courchene T	4	B	**	2,492
Courville L	4	B	**	1,902
Granger A	4	B	**	3,525
Guérard Y	4	B	**	1,092
Jackman N	4	B	**	585
Johnson C	4	B	**	1,216
Koskie R	4	B	**	1,509
Lazar H (Director)	1	B	**	2,035
MacKness W	4	B	**	2,511
Maxwell J (Chairman)	1	B	**	2,042
Pépin M	4	B	**	2,208
Pestieau C (Director)	1	B	**	1,653
Rix R	4	B	**	1,203
Robertson S	4	B	**	226
Rombough B	4	B	**	929
Savoie D	4	B	**	645
Stickland S	4	B	**	4,990
Sullivan M	4	B	**	3,002
Wale N	4	B	**	726
Wilson G	4	B	**	2,456
				48,571
Public Service Staff Relations Board				
Brown T W	1	A	**	8,978
Cantin J M (Vice-Chairman)	1	A	**	15,717
Chodos P (Deputy Chairman)	1	A	**	8,754
Cliche N	4	A	**	15
D'Avignon J R (Deputy Chairman)	1	A	**	6,199
Deans I (Chairperson)	1	A	**	7,841
Devlin M	4	A	**	174
Drake D R	4	A	**	60
Franklin D R	4	A	**	1,566
Galipeau M M	1	A	**	7,786
Galipeault J	1	A	**	9,651
Korngold-Wexler M I (Deputy Chairman)	1	A	**	5,580
Kwavnick D	1	A	**	5,340
Levine G	4	A	**	260
Light B	4	A	**	2,907
Lowden O	1	A	**	4,835
MacLean D	4	A	**	970
McWilliam G R	4	A	**	4,290
Oliver W	4	A	**	35
Preston K W	4	A	**	446
Renouf S	4	A	**	93
Smith W A	4	A	**	36
Teplitsky M	4	A	**	781
Walker G	4	A	**	646
Wolfgang J E	4	A	**	4,817
Young R	1	A	**	8,226
				106,003
SOLICITOR GENERAL				
National Parole Board(3)				
TRANSPORT				
Canadian Aviation Safety Board				
Bobbitt N	1	B	**	600
Filotas L	1	B	**	724
MacEachern W	1	B	**	6,994
Mussallem D	4	B	**	
Portelance A	1	B	**	
Pultz B L	1	B	**	7,772
Stevenson R	1	B	**	75
Thorneycroft K (Chairman)	1	B	**	6,309
Thurston F	4	B	**	458
				22,932
National Transportation Agency(6)				
Beaudry M (Vice-Chairman)	1	A		
Dickson C S	1	A		
Forget N	1	A		
Lambert M	3	A		
Minaker G C	3	A		
Mutch J D	1	A		
Nielson E (Chairman)	1	A		
O'Brien E J	1	A		
Penner B K	1	A		
Ritter K	1	A		
Weinberg E	1	A		

Commissions—*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1989-90 Expenditures
			$	$
VETERANS AFFAIRS				
Bureau of Pensions Advocates				
Lemieux A (Chief Pensions Advocate)	2	(6)		22,033
Canadian Pension Commission				
Caron Y	2	A	**	25,206
Chartier M	2	A	**	17,855
Chatwood A	2	A	**	27,605
Cheevers S F	2	A	**	25,381
Chiasson J C	2	A	**	15,230
Cleary R W	2	A	**	28,946
Donaldson N L	2	A	**	5,370
Douglas C	2	A	**	29,817
Ford R L	2	A	**	13,692
Forest R C	2	A	**	18,983
Gogan D J	2	A	**	15,671
Henderson G R	2	A	**	20,848
Jones R G	2	A	**	14,438
Lee J M	2	A	**	14,635
Leger O	2	A	**	2,003
MacFarlane M L (Deputy Chairman)	2	A	**	1,215
McCabe C	2	A	**	12,028
Morrison W L	2	A	**	8,037
Poirier E	2	A	**	2,313
Rivard J G	2	A	**	17,315
Rolfe O E	2	A	**	13,882
Sinclair G V	2	A	**	21,978
Smith J M	2	A	**	8,733
Walsh P J	2	A	**	35,693
Wolfe J P (Chairman)	2	A	**	21,088
Wood J	2	A	**	29,541
				447,503
Veterans Appeal Board				
Brehaut J H	2	A	**	923
Campbell R	2	A	**	971
Cormier B R	2	A	**	871
Diamond J	2	A	**	914
Letellier J P (Chairman)	2	A	**	4,618
MacArthur R	2	A	**	783
MacKay G A	2	A	**	614
McCorkell K S	2	A	**	802
McGinn J B	2	A	**	984
McKenna B J	2	A	**	943
Pichette J R	2	A	**	
Pimlott N A (Deputy Chairman)	2	A	**	1,252
Roy A	2	A	**	891
Wedge R	2	A	**	
Whalen T M	2	A	**	1,018
				15,584

* See introductory paragraph above.

** Expenses incurred.

(1) Includes transportation costs.

(2) Not paid through Board Vote.

(3) Details not available.

(4) As incurred pursuant to Treasury Board Guidelines.

(5) In addition to the per-diem rate are reimbursed actual transportation costs while in travel status.

(6) In accordance with Treasury Board Travel Regulations.

Education leave costs

This statement provides details of educational leave costs incurred in the current year. For the purpose of this statement, an education leave is a leave granted to an employee for participation in a full-time educational or training course of a duration of three (3) months or more conducted outside of the Public Service.

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	34	58,456 (1)	813,410	5,521	1,837	20,412	3,073	680	903,389
Communications—									
Department	4		95,000						95,000
National Archives of Canada	1		9,008			522	88		9,618
National Film Board	6	25,497 (2)				775			26,272
National Library	4		67,009			955	849		68,813
National Museums of Canada	2	8,030 (1)	15,333						23,363
Employment and Immigration	24	87,969 (2)	38,655			12,160	7,600		146,384
Energy, Mines and Resources—									
Department	8	35,810 (2)	113,889			10,631	2,364	440	163,134
National Energy Board	2		11,673			2,801	397		14,871
Environment	68	35,087 (3)	908,036	10,367	771	55,483	12,387	998	1,023,129
External Affairs—									
Department	1					11,780			11,780
Canadian International Development Agency	5	20,093		3,506	1,804	49,619	3,511		78,533
Finance—									
Department	2	71,676		3,906	10,529	40,077	721	471	127,380
Canadian International Trade Tribunal	1	39,293				1,491			40,784
Privatization and Regulatory Affairs	1	41,292	8,321	3,718			183	11,000	64,514
Fisheries and Oceans	12	163,758 (4)	59,227	7,287	5,100	9,565	2,509	2,056	249,502
Forestry	18	25,875 (1)	493,710	13,823	9,861	35,489	2,461	30,996	612,215
Indian Affairs and Northern Development	16		396,863	5,500		22,843	5,600	5,000	435,806
Industry, Science and Technology—									
Department	2	95,694	30,342			1,240	700		127,976
National Research Council of Canada	6		188,780	7,643		1,760			198,183
Statistics Canada	4		7,834				581		8,415
Justice—									
Department	1	2,314							2,314
Federal Court of Canada	2	11,275				2,118	940		14,333
Labour	3	14,000 (1)	53,384	523		1,600		2,250	71,757
National Defence	33 (5)		692,703	23,649		11,921	3,419		731,692 (5)
National Health and Welfare	27	13,185 (2)	621,985	25,291		196,683	1,400	172	858,716
National Revenue—									
Taxation	4		26,195			2,919	2,282		31,396
Public Works	1	18,055				3,453	80	521	22,109
Secretary of State—									
Department	2		92,904			3,787	1,388		98,079
Public Service Commission	6	104,438				853	92		105,383
Solicitor General—									
Correctional Service	29	26,474 (1)	456,810			16,719	3,983		503,986
Royal Canadian Mounted Police	68	3,000,000				102,000			3,102,000
Supply and Services	5	63,301 (3)	52,530			3,900	200	400	120,331
Transport—									
Department	5	17,871 (3)	43,580	2,487		4,433	484		68,855
Canadian Aviation Safety Board	1		20,666						20,666
Treasury Board—									
Secretariat	2		8,637			11,602	70	153	20,462
Comptroller General	1	40,417				852	245		41,514
Veterans Affairs	6		37,009			2,321	817		40,147
Western Economic Diversification	1		13,562			12,412			25,974
Total	418	4,019,860	5,377,055	113,221	29,902	655,176	58,424	55,137	10,308,775

(1) One employee was paid salaries.
(2) Three employees were paid salaries.
(3) Two employees were paid salaries.
(4) Seven employees were paid salaries.
(5) These figures do not include members of the Armed Forces. None of the various training programs, particularly the Post Graduate Program, achieved at University are considered to fall within the educational leave definition.

Financial assistance given to railways by the Government of Canada in 1989-90 (with cumulative figures to March 31, 1990)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of *(a)* the National System (Canadian National Railway System), including its predecessor companies; *(b)* the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act, including its predecessor companies; and *(c)* any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscellaneous program expenditures in which the corporations have benefited. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: *(i)* for Canadian National Railways—all companies owned, operated or managed by Canadian National, *(ii)* for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1989-90	Cumulative budgetary and non-budgetary assistance as at March 31, 1990
	$	$
CANADIAN NATIONAL RAILWAY SYSTEM(1)		
Non-budgetary		
Repayments of loans and advances	(12,346,841)	161,085,161
Capital stock issues(2)		2,278,866,774
Total	*(12,346,841)*	*2,439,951,935*
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,681,889	
Atlantic Region Freight Assistance Act (s)	3,332,354	
Boxcars and Railroad Bed Stabilization Program	147,207	
Energy Administration Act (s)	4,257,310	
Labour Efficient Market Program	477,810	
Maritime Freight Rates Act	10,249,110	
National Transportation Act, 1987 (s)	12,881,641	
Railway Act (s)	21,622,870	
Railway employee Provident Fund	1,866,615	
Railway Relocation and Crossing Act	2,771,366	
Termination of the collection of tolls on the Victoria Bridge (s)	3,324,449	
Western Grain Transportation Act (s)	330,557,407	
Total	393,170,028	5,741,561,931
CANADIAN PACIFIC LIMITED(1)		
Budgetary		
Atlantic Region Freight Assistance Act (s)	2,044,342	
Capital cost of rehabilitation of Prairie Branch Railway Lines	5,500,000	
Maritime Freight Rates Act	443,689	
National Transportation Act, 1987	5,406,059	
Railway Relocation and Crossing Act	3,150,405	
Railway Safety	7,176,574	
Western Grain Transportation Act (s)	242,061,462	
Total	265,782,531	3,089,162,519
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues(3)		9,300,000
Budgetary		
Operating costs and labour assistance	521,119,582	6,024,716,697

Financial assistance given to railways by the Government of Canada in 1989-90 (with cumulative figures to March 31, 1990)—*Continued*

	1989-90	Cumulative budgetary and non-budgetary assistance as at March 31, 1990
	$	$
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
Economic and Regional Development Agreements	134,570	
Railway Act (s)	2,233,827	27,339,334
BC Rail—		
Western Grain Transportation Act (s)	2,950,957	18,584,928
British Northern Railway		32,836
British Yukon Railway Company		4,500,000
Burlington Northern Inc		271,424
Canada and Gulf Terminal Railway—(4)		
Maritime Freight Rates Act	206,226	1,383,800
Central Western Railway—		
Western Grain Transportation Act	1,347,611	8,668,786
Chesapeake and Ohio Railway Company		308,334
Consolidated Rail Corporation		1,039,225
Devco Railway (Cumberland Railway Company)—		
Atlantic Region Freight Assistance Act	2,744,765	2,940,473
Dominion Atlantic Railway(5)		2,611,089
Essex Terminal Railway		249,756
Grand Falls Central Railway Co. Ltd.—		
Atlantic Region Freight Assistance Act	226,687	1,375,332
Napierville Junction Railway		255,572
Northern Alberta Railway(4)		19,551,776
Ontario Northland		52,401
Penn Central Railway		153,691
Quebec Central Railway(5)		260,896
Quebec North Shore and Labrador Railway—		
Railway Act (s)	1,174,062	8,217,756
Toronto, Hamilton and Buffalo Railway Company(5)		1,060,574
Total	11,018,705	98,857,983
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick		50,460
Brantford, Waterloo and Lake Erie Railway		57,600
Bruce Mines and Algoma Railway		53,920
Canada Central Railway—Peace River Bridge		175,000
Central Railway of Canada		30,145
Colchester Coal and Railways Company		12,800
Dominion Coal Company, Nova Scotia		87,808
Edmonton, Dunvegan and British Columbia Railway		338,382
Erie and Huron Railway		96,000
Ha Ha Bay Railway, New Brunswick		231,462
Harvey Branch Railway, New Brunswick		5,554
Joggins Railway, Nova Scotia		37,500
Klondyke Mines Railway		197,184
Lake Erie, Essex and Detroit Railway		118,400
Lake Erie and Detroit River Railway		357,451
L'Assomption Railway, Quebec		11,200
Leamington and St Clair Railway		51,200
Maritime Coal and Railway Company		3,200
Minudie Coal Company, Nova Scotia		18,544
North Railway		250,000
North Shore Railway Company, Beersville Coal and Railway Company		27,616
Northern New Brunswick Seaboard Railway Company		108,160
Ottawa and New York Railway		262,384
Pacific Great Eastern Railway		2,478,500
Phillipsburg Junction and Quarry Company		23,712
Pontiac and Renfrew Railway		13,600
Port Nelson Terminal		6,240,096
Quebec, Montmorency and Charlevoix Railway		96,000
Residue of cost of steamer Sheba		78,611

Financial assistance given to railways by the Government of Canada in 1989-90 (with cumulative figures to March 31, 1990)—*Concluded*

	1989-90	Cumulative budgetary and non-budgetary assistance as at March 31, 1990
	$	$
Schomberg and Aurora Railway		46,144
St Lawrence and Adirondack Railway		149,482
St Louis Richibucto Railway		22,400
Temiskaming and Northern Ontario Railway		2,134,080
Total		13,864,595
Total— Non-budgetary	(12,346,841)	2,449,251,935
Budgetary	1,191,090,846	14,968,163,725

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) An amount of $47,644,192 representing dividends for 1985 and 1987 was forgiven during the year. The total shares issued is 5,868,786 common shares at no par value.

(3) Total shares issued: 93,000 no par value common shares.

(4) Controlled by Canadian National Railway.

(5) Controlled by Canadian Pacific Limited.

Losses of $1,000 or more

This statement provides details of losses of $1,000 or more which occurred in the current year, and which were due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed. The Government, being self-insured, absorbs losses when they occur.

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture	1,500,000	235,000	21,275(1)	74,692(2)		1,830,967
Communications—						
Department			94,231(3)			94,231
National Archives of Canada			24,200		2,000(4)	26,200
National Library			2,540			2,540
National Museums of Canada			33,367(5)	8,226		41,593
Consumer and Corporate Affairs			15,779(6)	8,429	3,162(7)	27,370
Employment and Immigration—						
Department/Commission				54,336	30,725(8)	85,061
Immigration and Refugee Board of Canada			4,006(9)			4,006
Energy, Mines and Resources			214,107(10)	17,927		232,034
Environment	6,529	25,836	128,666(11)	97,832	13,433(12)	272,296
External Affairs				23,100		23,100
Finance—						
Department			4,493(13)			4,493
Auditor General			4,708(14)			4,708
Fisheries and Oceans	2,500	2,500	621,525(15)	24,236	2,880	653,641
Forestry			27,721(16)	16,430	2,225	46,376
Indian Affairs and Northern Development			18,425(17)	55,390		73,815
Industry, Science and Technology—						
Department			8,433(18)			8,433
Canadian Space Agency					1,647(19)	1,647
National Research Council of Canada			52,682			52,682
Justice—						
Commissioner for Federal Judicial Affairs			3,431(20)			3,431
National Defence	362,200	48,993	80,074	2,377,924	814,633(21)	3,683,824
National Health and Welfare	17,200	3,000	2,500	42,806		65,506
National Revenue—						
Customs and Excise			8,168(22)	46,847		55,015
Taxation					19,333(23)	19,333
Public Works		4,113	272,120(24)		27,735(25)	303,968
Secretary of State—						
Department			2,800			2,800
Canadian Centre for Management Development			10,850(26)			10,850
Ministry of State (Multiculturalism and Citizenship)		2,600(27)				2,600
Public Service Commission			6,100(28)			6,100
Solicitor General—						
Correctional Service	1,463,852	38,640	69,143(29)	105,281	22,640(30)	1,699,556
National Parole Board					2,945	2,945
Royal Canadian Mounted Police	25,606		91,574	2,326,617	7,208	2,451,005
Supply and Services				8,967		8,967
Transport—						
Department			126,443(31)	86,344	213,145(32)	425,932
National Transportation Agency			4,818(33)			4,818
Veterans Affairs			7,457(34)			7,457
Total	3,377,887	360,682	1,961,636	5,375,384	1,163,711	12,239,300

Losses of $1,000 or more—*Concluded*

Includes the theft of the following items:

(1) Magnetic pin locator (1) $1,238; portable computers (2) $3,127; weigh scales (6) $11,796; and video cassette recorders (3) $3,714.

(2) Station wagon (1) $3,445.

(3) Miscellaneous technical equipment (1) $94,231.

(4) Carpet (1) $2,000.

(5) Radios (16) $30,472; and cellular phone (1) $2,895.

(6) Density tester (1) $2,000; and computers (2) $10,958.

(7) Video camera and carrying case (1) $1,389.

(8) Computer parts (8) $4,921; typewriter, calculator, VCR, and dictaphone $1,957; fax machine (1) $2,200; postal scale (!) $2,500; camcorders (3) $9,500; microcomputer (1) $5,200; electronic typewriter (1) $2,500; and camera, lens, flash, and pager, $1,825.

(9) Laptop computer (1) $3,504.

(10) Camcorder (1) $2,220; laptop computers and printers (3) $12,852; and communications line tester (1) $7,800.

(11) Video camcorder (1) $3,500; camera equipment (28) $6,318; garden tractor (1) $2,769; outboard motors (2) $3,132; generator (1) $1,939; and monitor (1) $1,062.

(12) Artifacts (16) $3,915.

(13) External hard disk (1) $1,134; and laptop portable computer (1) $3,359.

(14) Hyperion microcomputer (1) $4,708.

(15) Computer (1) $3,998; outboard motors (3) $4,040; radios (3) $3,375; balances (2) $3,262; PH meter (1) $1,065; net sampler (2) $1,176; inflatable raft (1) $1,480; and video camera (1) $1,500.

(16) Chain saws (8) $3,302; measuring scale (1) $1,494; compression pumps (2) $2,370; and specialized non-electric tool (1) $1,007.

(17) Video recorder/player (1) $1,388.

(18) Microcomputer system (1) $3,021.

(19) VCR and remote control (3) $1,647.

(20) Laptop computer and software $3,431.

(21) Computer and carrying case (1) $2,074; television monitor, recorder-reproducer and projector $2,605; tool boxes (2) $4,769; life preservers (36) and inflatable boat $4,931; assault boat (1) $7,315; various miscellaneous equipment $11,234; tool box (1) and metric supplements complete (1) $1,720; camera (1) and lenses (3) $1,699; binoculars (1), camera (1) and lenses (3) $1,989; automotive parts (22) $1,595; vehicle stand (2) and tools (4) $3,103; electrical tools (6) $1,075; Sunshine recorder (1) $1,731; radios (2) $2,000; satelite dish (1) $2,000; computers (2) $4,286; camera—Still picture (1) $9,354; field phones (2), extinguishers (2) and tools (10) $1,291; air mattresses (10), valise and poncho $1,566; jeep (1) $4,000; remote control boxes (2), field phone and tools (10) $5,804; clarinet (1) $2,200; floor polisher (1) $1,843; field phones (2) and chain saw $1,428; soldering machine (1) $1,061; binoculars (1) $1,250; tools (numerous) $4,169; combat equipment (273) $4,729; snow blower (1) $2,500; frequency analyser and tools (34) $1,045; radio, compass, bag, tarp, and lamps (7) $5,131; and soldering bench and tools (17) $1,450.

(22) Portable radio (1) $1,000; audio visual equipment (1) $5 736; and outboard motor (1) $1,432.

(23) Central processing unit/monitor/keyboard (1) $2,500; transceivers (2) $2,860; and miscellaneous equipment (20) $1,309.

(24) VCR (1) $2,300; and computer (1) $5,369.

(25) Surveying meter (1) $12,955.

(26) Video camera and character generator $1,750; portable micro-computer (1) $7,000; and video cassette recorder and adaptor $2,100.

(27) Cassette tape deck (1) $1,200.

(28) Tape recorders (3) $1,800; and personal computer (1) $4,300.

(29) Cellular phone (1) $2,000.

(30) Beef (2,000 lbs), pots and pans $9,000; and cylinders (7) $1,964.

(31) Receiver (1) $10,000; transceiver (3) $7,865; recorder (1) $1,597; voltmeter (1) $1,921; handie-talkie (1) $1,055; monitor-communications (1) $25,000; and transmission test set (1) $9,000.

(32) Laptop computer (1) $9,000; micro-computer (1) $4,224; miscellaneous computer equipment (4) $10,322; proprinter (1) $1,500; 2-way radio (1) $2,500; cellular phone (1) $2,673; electronic balance (1) $1,232; video-cameras (2) $7,335; 8mm color-camera (1) $2,150; portable recorder (1) $1,145; camcorder (1) $1,427; and outboard-motor (1) $2,487.

(33) Laptop computer (1) $4,818 not reported in 1988-89 Public Accounts.

(34) Miscellaneous equipment (10) $2,172; typewriters (2) $3,490; and disk drive (1) $1,795.

Report of surplus material

This statement provides details of surplus material disposed of in the current year. In this statement, "cost" represents the value of the material at the date of acquisition, while "value obtained" represents the gross amount received from the sale of the surplus material.

	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap	Salvage
Department and agency	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$	$
Agriculture	158,013	23,702	536,953	80,543	661,303	5,645	16,480
Atlantic Canada Opportunities Agency		162		35	3,752		
Communications—							
Department	136,051	7,666	164,636	8,512	133,614	1,767	19,217
Canadian Radio-television and Telecommunications Commission	24,700	200	26,157	1,659	6,109		
National Archives of Canada	1,000	466	125,552	15,219	29,594	415,652	212
National Film Board	64,720	3,815	4,410	245	255	1,220	25
National Library			7,600	217	161		
National Museums of Canada	15,142	444	124,517	8,472	1,624	46	
Consumer and Corporate Affairs		29,701	1,593,479	26,693	169,923	7,748	3,579
Employment and Immigration—							
Department/Commission	220,899	31,255	233,056	32,975	330,297	15,715	13,515
Advisory Council on the Status of Women				234	109		
Immigration and Refugee Board of Canada			10,829	1,380	12,939		24
Status of Women—Office of the Co-ordinator		607		1,466		569	
Energy, Mines and Resources—							
Department	293,340	8,148	1,337,865	148,652	164,698	29,781	16,663
Atomic Energy Control Board	1,570	80	65,682	530	7,913		
National Energy Board	10,373	127	100,292	1,399	9,441		
Environment	543,037	5,692	671,467	51,503	1,119,927	4,985	17,574
External Affairs—							
Department		4,250		13,147	1,420,019	1,214	
Canadian International Development Agency					18,864		
International Development Research Centre				14,718	531	2,479	(411)
International Joint Commission				1,214			
Finance—							
Department		1,444			22,629	1,456	1,780
Auditor General		3		4,078	1,262	390	
Office of the Superintendent of Financial Institutions			65,410	3,710	385	718	
Fisheries and Oceans	709,132	3,907	2,119,658	13,323	300,637	9,928	333,499
Forestry	67,181	2,915	100,399	5,252	98,913	234	4,210
Governor General		143					
Indian Affairs and Northern Development	13,028	1,007	31,733,319	71,219	206,105	255	33,104
Industry, Science and Technology—							
Department	34,960	2,577	404,052	44,278	62,536		3,400
Canadian Space Agency					1,304		
National Research Council of Canada		2,942		82,102	27,199	10,295	1,329
Natural Sciences and Engineering Research Council						627	510
Statistics Canada		(64)		203	12,795	22	461
Justice—							
Department		1,037		16,911	19,998	475	371
Canadian Human Rights Commission					583		
Commissioner for Federal Judicial Affairs			2,130	1,395			
Federal Court of Canada				55	5,437		73
Offices of the Information and Privacy Commissioners of Canada			100	70			
Supreme Court of Canada				9,800			

Report of surplus material—*Concluded*

	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap	Salvage
Department and agency	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$	$
Labour—							
Department	7,874	161	3,674	861	23,143	25	125
Canada Labour Relations Board			6,265	906	1,858		
National Defence	16,664,935	574,309	23,757,663	352,641	6,174,467	2,072,000	1,496,331
Emergency Preparedness Canada				5,710	496		5
National Health and Welfare—							
Department	22,529	5,711	248,780	35,344	266,248	13,300	9,777
Medical Research Council					200		
National Revenue—							
Customs and Excise	4,625	217	15,404	1,185	190,042	4,504	50,805
Taxation			293,498	23,721	101,579	12,472	384
Parliament—							
The Senate			333,922	1,278	557		
House of Commons		10,362		5,446	50,106	28,085	4
Library of Parliament					56		
Privy Council—							
Department			93,837	1,394	26,230	474	352
Canadian Intergovernmental Conference Secretariat					435		
Chief Electoral Officer		100		7,406	13,445	1,632	
Commissioner of Official Languages	1,232	143	325	61	1,298		
Economic Council of Canada			19,918	4,774	669		5,300
Public Service Staff Relations Board			4,479	682	8,254		
Public Works	34,894	3,716	3,280,454	275,382	278,473	452,968	6,952
Secretary of State—							
Department	5,287	482	321,168	9,711	63,846	4,740	1,164
Canadian Centre for Management Development		250					
Public Service Commission	2,000	472	34,100	2,732	16,744	1,791	4,975
Social Sciences and Humanities Research Council		700					
Solicitor General—							
Department		221		8,314	15,596		1,465
Canadian Security Intelligence Service	12,979	13,370	31,565	8,457	148,357		
Correctional Service	639,895	11,582	938,830	58,356	288,658	33,136	21,445
National Parole Board		73		1,024	1,733		
Royal Canadian Mounted Police	119,800	8,662	17,445	50,837	4,923,320	67,728	66,611
Supply and Services	31,568	46,397	123,707	31,768	139,767	327,567	
Transport—							
Department	3,368,987	118,193	1,882,399	18,873	2,216,784	42,648	32,787
Canadian Aviation Safety Board		5,933		2,119	18,900		
National Transportation Agency				6,065	8,700	500	10
Veterans Affairs	70,549	6,700	307,302	19,459	28,757	383	616
Western Economic Diversification			5,768	200	505		165
Total	23,280,300	939,980	71,148,066	1,595,915	19,860,079	3,575,174	2,164,888

Return on investments

This statement provides details for the current year of the category of non-tax revenue called return on investments. Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

		Amount realized in 1989-90[1]	Amount invested at March 31, 1990[2]
		$	$
LOANS, INVESTMENTS AND ADVANCES—			
Enterprise Crown corporations—			
LENDING INSTITUTIONS—			
Canada Deposit Insurance Corporation		172,202,690	1,375,000,000
Canada Mortgage and Housing Corporation			8,703,261,212
Interest	$ 788,515,026		
Transfer of profit	33,943,387		
		822,458,413	
Export Development Corporation		2,746,650	772,000,000
Farm Credit Corporation		238,792,248	3,367,823,421
Federal Business Development Bank			294,000,000
Total lending institutions		***1,236,200,001***	***14,512,084,633***
ALL OTHER ENTERPRISE CROWN CORPORATIONS—			
Atomic Energy of Canada Limited		59,043,229	645,042,697
Canadian National Railway Company		14,910,995	2,439,951,934
Petro-Canada			4,299,126,174
		73,954,224	*7,384,120,805*
Other—			
Bank of Canada			5,920,000
Transfer of profit		2,238,841,044	
Canada Development Investment Corporation			395,658,315
Eldorado Nuclear Limited		11,241,561	
Canada Ports Corporation			1,406,018
Interest	$ 112,209		
Dividends	2,020,977		
		2,133,186	
Saint John Harbour Bridge Authority		946,860	13,725,775
Canada Post Corporation		7,764,000	80,000,000
Canadian Broadcasting Corporation			33,000,000
Canadian Commercial Corporation Dividends		865,400	
Canadian Dairy Commission		9,330,455	47,763,500
Canadian National (West Indies) Steamships Ltd			325,000
Canadian Saltfish Corporation		4,978,261	44,000,000
Cape Breton Development Corporation			7,036,968
Freshwater Fish Marketing Corporation		1,648,895	22,155,819
Halifax Port Corporation			3,486,176
Interest	$ 382,023		
Dividends	1,760,988		
		2,143,011	
Montreal Port Corporation			6,561,027
Interest	$ 435,505		
Dividends	8,816,349		
		9,251,854	
Prince Rupert Port Corporation			17,260,000
Interest	$ 83,562		
Dividends	3,041,819		
		3,125,381	
Québec Port Corporation Dividends		387,259	
Royal Canadian Mint			53,562,087
Interest	$ 1,744,926		
Transfer of profit	60,363,664		
		62,108,590	
Saint John Port Corporation		2,362,708	20,052,457
St John's Port Corporation		320,894	3,132,162
Vancouver Port Corporation			3,734,271
Interest	$ 296,145		
Dividends	22,243,478		
		22,539,623	
VIA Rail Canada Inc			9,300,000
		2,379,988,982	*768,079,575*
Total all other enterprise Crown corporations		***2,453,943,206***	***8,152,200,380***
Total enterprise Crown corporations		3,690,143,207	22,664,285,013
Provincial and territorial governments—			
NEWFOUNDLAND—			
Atlantic Canada Opportunities Agency—			
Special areas and highways agreement		3,522,266	24,802,598
Finance—			
Federal-provincial employment loans program		266,536	3,661,214
Federal-provincial fiscal arrangements			71,232,000
Municipal Development and Loan Board		244,923	4,382,583
Special development loans program		472,862	6,700,000
Winter capital projects fund		334,506	6,912,782
Industry, Science and Technology—			
Atlantic Development Board carry-over projects		79,400	839,762
Atlantic Provinces Power Development Act		5,432,314	68,748,300
		10,352,807	*187,279,239*
NOVA SCOTIA—			
Atlantic Canada Opportunities Agency—			
Special areas and highways agreement		2,165,148	15,433,379
Energy, Mines and Resources—			
Regional electrical interconnections		306,925	2,401,920
Finance—			
Federal-provincial employment loans program		72,513	802,371
Federal-provincial fiscal arrangements			57,724,000
Municipal Development and Loan Board		55,267	952,099
Special development loans program		324,220	4,300,000
Winter capital projects fund		304,288	3,019,979
Industry, Science and Technology—			
Atlantic Development Board carry-over projects		267,886	3,288,662
Atlantic Provinces Power Development Act		2,738,142	33,666,864
		6,234,389	*121,589,274*
PRINCE EDWARD ISLAND—			
Atlantic Canada Opportunities Agency—			
Comprehensive development plan agreement		847,480	10,466,927
Finance—			
Federal-provincial employment loans program		12,610	117,973
Federal-provincial fiscal arrangements			9,798,000
Municipal Development and Loan Board		33,849	591,655
Special development loans program		15,402	70,915
Winter capital projects fund		98,910	800,903
Industry, Science and Technology—			
Atlantic Development Board carry-over projects		1,515	18,766
		1,009,766	*21,865,139*
NEW BRUNSWICK—			
Atlantic Canada Opportunities Agency—			
Special areas and highways agreement		2,639,053	29,838,692

Return on investments—*Continued*

	Amount realized in 1989-90(1)	Amount invested at March 31, 1990(2)
	$	$
Energy, Mines and Resources—		
Regional electrical interconnections	578,638	4,546,189
Finance—		
Federal-provincial employment loans program	590,250	5,469,554
Federal-provincial fiscal arrangements		31,853,830
Municipal Development and Loan Board	272,977	4,971,960
Special development loans program	199,144	5,375,000
Winter capital projects fund	739,463	9,069,091
Industry, Science and Technology—		
Atlantic Development Board carry-over projects	55,237	675,604
Atlantic Provinces Power Development Act	2,434,969	33,795,530
	7,509,731	*125,595,450*
QUEBEC—		
Finance—		
Federal-provincial employment loans program	4,523,998	61,300,779
Federal-provincial fiscal arrangements	58,944	
Municipal Development and Loan Board	2,118,516	37,284,355
Special development loans program	4,952,180	70,300,000
Winter capital projects fund	7,663,057	91,314,928
Industry, Science and Technology—		
Special areas and highways agreement	9,744,513	89,541,083
	29,061,208	*349,741,145*
ONTARIO—		
Finance—		
Federal-provincial employment loans program	471,445	5,732,289
Municipal Development and Loan Board	474,973	7,718,716
Special development loans program	59,160	702,589
Winter capital projects fund	2,181,662	21,857,705
	3,187,240	*36,011,299*
MANITOBA—		
Agriculture—		
Agricultural service centres	568,117	4,902,464
Energy, Mines and Resources—		
Regional electrical interconnections	10,527,577	120,173,133
Finance—		
Federal-provincial employment loans program	169,180	1,880,259
Municipal Development and Loan Board	121,888	1,810,478
Special development loans program	155,940	1,851,949
Winter capital projects fund	164,629	1,830,121
Western Economic Diversification—		
Special areas and highways agreement	294,729	2,022,231
	12,002,060	*134,470,635*
SASKATCHEWAN—		
Agriculture—		
Agricultural service centres	530,067	4,630,112
Finance—		
Federal-provincial employment loans program	35,839	417,756
Municipal Development and Loan Board	29,664	415,919
	595,570	*5,463,787*
ALBERTA—		
Finance—		
Federal-provincial employment loans program	126,886	1,505,019
Municipal Development and Loan Board	136,549	2,125,341
Special development loans program	276,000	4,000,000
Winter capital projects fund	231,556	2,441,917
Western Economic Diversification—		
Special areas and highways agreement	229,922	1,803,193
	1,000,913	*11,875,470*
BRITISH COLUMBIA—		
Finance—		
Federal-provincial employment loans program	442,817	5,302,591
Municipal Development and Loan Board	188,178	2,776,686
Special development loans program	534,810	6,415,573
Winter capital projects fund	992,443	9,380,353
	2,158,248	*23,875,203*
NORTHWEST TERRITORIES—		
Finance—		
Federal-provincial employment loans program	908	9,996
Winter capital projects fund		174,964
Indian Affairs and Northern Development—		
Government of the Northwest Territories	18,792	194,538
	19,700	*379,498*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory	531,994	5,000,360
Yukon Territory small business loans		92,549
	531,994	*5,092,909*
Total provincial and territorial governments	73,663,626	1,023,239,048
National governments including developing countries—		
China—Finance		49,426,118
Jamaica—		
Finance—		
Special program—Economic assistance	356,380	
Deferred principal		25,000,000
International Monetary Fund	930,474	
United Kingdom—		
Finance—		
The United Kingdom Financial Agreement Act, 1946	12,192,169	369,081,439
Deferred principal		94,990,863
Developing countries—		
External Affairs—Canadian International Development Agency—		
International development assistance	2,174,282	2,368,889,679
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	34,403,496	587,716,717
National Defence—		
North Atlantic Treaty Organization—Damage claims recoverable		173,939
Total national governments including developing countries	50,056,801	3,495,278,755
International organizations—		
International financial institutions		1,064,437,842
International organizations and associations—		
Other		5,949,389
Other international organizations		1,713,265,913
Total international organizations		2,783,653,144
Veterans' Land Act Fund—Advances	**4,986,979**	**74,211,135**
Joint and mixed enterprises—		
Air Canada	8,958,457	104,534,136
Cooperative Energy Corporation—Energy, Mines and Resources		57,804,000
Lower Churchill Development Corporation Limited—Energy, Mines and Resources		14,750,000
National Sea Products Ltd—Finance (Privatization and Regulatory Affairs)	281,027	59,645,459
Société Inter-Port de Québec—Industry, Science and Technology		400
Telesat Canada—Communications		30,000,000
Dividends	1,200,000	
Total joint and mixed enterprises	10,439,484	266,733,995

Return on investments—*Continued*

	Amount realized in 1989-90[1]	Amount invested at March 31, 1990[2]
	$	$
Miscellaneous—		
Loans and accountable advances—		
External Affairs—		
Missions abroad		8,776,286
Personnel posted abroad	812,135	11,537,920
	812,135	*20,314,206*
Industry, Science and Technology—		
Personnel posted in Canada		1,563
National Defence—		
Imprest accounts, standing advances and authorized loans		34,781,589
Supply and Services—		
Miscellaneous accountable advances		8,191,123
Miscellaneous accountable imprest and standing advances		6,451,398
		14,642,521
Total loans and accountable advances	***812,135***	***69,739,879***
Other miscellaneous—		
Agriculture—		
Construction of multi-purpose exhibition buildings	1,645,348	18,332,963
Atlantic Canada Opportunities Agency—		
Loans to assist industry in the Cape Breton area		3,740,816
Loans to enterprises in Newfoundland and Labrador	445,395	6,638,627
	445,395	*10,379,443*
Communications—		
Cultural property	1,061	8,456
Employment and Immigration—		
Assisted passage scheme	419,714	89,065,564
Energy, Mines and Resources—		
Hydro-Quebec Research Institute	1,064,553	9,955,310
Joint Venture—Bi-Provincial Upgrader	442,357	35,892,245
	1,506,910	*45,847,555*
External Affairs—		
Development of export trade (loans administered by the Export Development Corporation)	1,178,073	73,910,594
Finance—		
Canadian Commercial Bank		72,936,360
Ottawa Civil Service Recreational Association	8,839	179,859
Saint John Harbour Bridge Authority		13,955,083
Town of Oromocto Development Corporation	2,545	30,428
	11,384	*87,101,730*
Fisheries and Oceans—		
Canadian producers of frozen groundfish	20,341	263,159
Groundfish processors	87,367	85,725
Haddock fishermen		1,353,044
	107,708	*1,701,928*
Indian Affairs and Northern Development—		
Council for Yukon Indians		9,346,438
Eskimo loan fund	277,874	2,529,097
Indian economic development fund	2,380,440	26,442,982
Indian housing assitance fund		1,409,373
Inuvialuit Regional Corporation	6,503,207	80,543,000
Native claimants		147,112,609
Yukon Energy Corporation	4,034,376	52,050,000
	13,195,897	*319,433,499*
Industry, Science and Technology—		
Canadair Limited		4,349
Canadian defence industry		1,380,564
Industrial and regional development program	526,607	1,104,167
Manufacturing, processing and service industries in Canada		111,090,359
	526,607	*113,579,439*
Labour—		
Provincial workers' compensation boards		7,588,000
National Defence—		
Canadian Forces housing projects	794,201	12,602,204
Public Works—		
Sydney Steel Corporation		5,218,162
		5,218,162
Solicitor General—		
Parolees		15,146
Supply and Services—		
Canadian Commercial Bank		15,189,000
Defence production loan account	236,597	26,324,007
	236,597	*41,513,007*
Transport—		
Corporation of the City of Montreal	9,118	197,163
Hamilton Harbour Commissioners	23,203	525,000
Northern Transportation Company Limited		4,000,000
Port Alberni Harbour Commission	28,693	262,400
Thunder Bay Harbour Commission	1,688	
	62,702	*4,984,563*
Veterans Affairs—		
Commonwealth War Graves Commission		67,230
Total other miscellaneous	***20,131,597***	***831,349,483***
Total miscellaneous	20,943,732	901,089,362
Total loans, investments and advances	**3,850,233,829**	**31,208,490,452**
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account		15,392,942,882
Transfer of profit	1,599,157,401	
International Monetary Fund—Subscriptions		4,474,202,120
Transfer of profit	11,177,914	
Total foreign exchange accounts	**1,610,335,315**	**19,867,145,002**
CASH—		
Interest on bank deposits	277,724,764	1,511,692,720
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—		
Western Grain Stabilization Account	145,716,194	1,163,725,923
Agricultural Commodities Stabilization Accounts	2,535,481	190,246,473
Total consolidated specified purpose accounts	**148,251,675**	**1,353,972,396**
OTHER ACCOUNTS—		
Interest on investment re: military purchases—Supply and Services	29,140,018	
Supply Revolving Fund—Supply and Services	7,881,445	
Government's holdings of unmatured debt		
Transfer of profit	5,212,873	
Rubber Buffer Stock—External Affairs	1,292,312	
Government Telecommunications Agency Revolving Fund—Communications	1,020,957	
Recovery from defaulted guaranteed loans—		
Miscellaneous—Indian Affairs and Northern Development—		
Interest ....$ 698,700		
Other 156,944		
	855,644	

Return on investments—*Concluded*

		Amount realized in 1989-90[1]	Amount invested at March 31, 1990[2]
		$	$
Curragh Resources—Indian Affairs and Northern Development		710,725	
Rental income from properties—Public Works—			
Rental—			
Residential buildings	$ 37,443		
Office and administrative buildings	218,865		
Other rentals	446,903		
		703,211	
Interest on loans to employees posted abroad—National Defence		617,406	
Loans and advances to persons posted abroad—Royal Canadian Mounted Police—Solicitor General			
Interest	$ 3,659		
Transfer of profit	215,233		
		218,892	
Public buildings and properties—National Revenue—			
Rental		164,778	
Viking Rideau Corporation—Public Works		106,619	
Concessions in government-owned facilities—Public Works—			
Other		82,239	
Electrical Reduction Co Ltd—Public Works		62,714	
Stoney Band		11,688	
Interest on sale of irrigated land—Agriculture—			
Other		9,838	
National Archives of Canada—Microfilm Service—Finance		(3,039)	
Total other accounts		**48,088,320**	
TOTAL RETURN ON INVESTMENTS		**5,934,633,903**	**53,941,300,570**
Summary			
Interest		1,944,269,107	
Transfer of profit		3,948,911,516	
Dividends		40,336,270	
Rental income from properties		867,989	
Other		249,021	
Total		**5,934,633,903**	

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[1] The amounts reported in this column represent interest unless otherwise indicated.

[2] The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1990. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount
		$
AGRICULTURE		
Ministers—		
Hon P Blais	1	30,333
Hon C Mayer	20	30,370
Hon D Mazankowski	1	34,330
Parliamentary Secretary—		
M Cardiff	1	12,520
ATLANTIC CANADA OPPORTUNITIES AGENCY		
Minister—		
Hon E MacKay	1	9,745
COMMUNICATIONS		
Minister—		
Hon M Masse	1	9,862
Parliamentary Secretary—		
J Edwards	1	3,783
CONSUMER AND CORPORATE AFFAIRS		
Ministers—		
Hon H Andre	1	2,337
Hon B Valcourt	1	19,839
Parliamentary Secretary—		
B Thacker	1	1,566
EMPLOYMENT AND IMMIGRATION		
Ministers—		
Hon J Charest	1	56,949
Hon M Danis	1	67
Hon B McDougall	1	50,987
Hon M Vézina	1	48,058
ENERGY, MINES AND RESOURCES		
Minister—		
Hon J Epp	1	51,725
Parliamentary Secretary—		
J MacDougall	1	17,505
ENVIRONMENT		
Minister—		
Hon L Bouchard	1	44,083
Parliamentary Secretary—		
L Clark	1	6,825
EXTERNAL AFFAIRS		
Ministers—		
Rt Hon J Clark	1	71,619
Hon J C Crosbie	1	74,691
Hon M Landry	1	34,091
Parliamentary Secretaries—		
P Boyer	1	4,842
J Shields	1	16,735

	Vote	Amount
		$
FINANCE		
Ministers—		
Hon G Loiselle	1	36,499
Hon M Wilson	1	54,568
Parliamentary Secretary—		
P Vincent	1	1,077
Privatization and Regulatory Affairs		
Minister of State—		
Hon J McDermid	40	7,127
FISHERIES AND OCEANS		
Ministers—		
Hon T Siddon	1	24,094
Hon B Valcourt	1	2,920
Parliamentary Secretary—		
R Reid	1	4,481
FORESTRY		
Minister—		
Hon F Oberle	1	27,427
Parliamentary Secretary—		
M Champagne	1	4,996
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Ministers—		
Hon P H Cadieux	1	72,599
Hon K Campbell	1	14,319
Hon T Siddon	1	4,290
Parliamentary Secretary—		
J Price	1	12,343
INDUSTRY, SCIENCE AND TECHNOLOGY		
Ministers—		
Hon H Andre	1	74,341
Hon B Bouchard	1	5,502
Hon T Hockin	1	91,300
Hon W Winegard	1	7,474
Parliamentary Secretaries—		
S Duplessis	1	1,493
B Moore	1	2,137
B Tremblay	1	1,889
JUSTICE		
Minister—		
Hon D Lewis	1	16,288
Parliamentary Secretary—		
R Nicholson	1	4,558

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
LABOUR		
Minister—		
Hon J Corbeil	1	27,653
Parliamentary Secretary—		
K James	1	6,793
NATIONAL DEFENCE		
Minister—		
Hon B McKnight	1	43,159
Associate Minister—		
Hon M Collins	1	22,201
Parliamentary Secretary—		
J G Hudon	1	7,320
NATIONAL HEALTH AND WELFARE		
Minister—		
Hon P Beatty	1	16,048
Minister of State (Seniors)—		
Hon M Vézina	1	10,104
FITNESS AND AMATEUR SPORT PROGRAM		
Minister—		
Hon J Charest	55	39,038
NATIONAL REVENUE		
Customs and Excise		
Minister—		
Hon O Jelinek	1	31,250
PRIVY COUNCIL		
Ministers—		
Hon H Andre	1	7,000
Hon D Lewis	1	1,123
Hon D Mazankowski	1	22,462
Rt Hon B Mulroney	1	14,836
Hon L Murray	1	25,120
PUBLIC WORKS		
Minister—		
Hon E MacKay	1	20,356[1]
Canada Mortgage and Housing Corporation		
Minister of State (Housing)—		
Hon A Redway	25	10,219
SECRETARY OF STATE		
Minister—		
Hon G Weiner	1	13,629
Parliamentary Secretary—		
P Browes	1	1,631
SOLICITOR GENERAL		
Ministers—		
Hon P Blais	1	39,818
Hon P H Cadieux	1	7,132
Parliamentary Secretaries—		
M Cardiff	1	250
B Friesen	1	2,704
SUPPLY AND SERVICES		
Minister—		
Hon P Dick	1	40,999
TRANSPORT		
Ministers—		
Hon B Bouchard	1	113,242
Hon D Lewis	1	1,691
Hon S Martin	1	10,258
Parliamentary Secretary—		
R Belsher	1	1,660
TREASURY BOARD		
Minister—		
Hon R de Cotret	1	20,156
VETERANS AFFAIRS		
Minister—		
Hon G Merrithew	1	44,866
WESTERN ECONOMIC DIVERSIFICATION		
Minister—		
Hon C Mayer	1	15,714

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(1) 30% of the Minister's travel expenses were paid by Atlantic Canada Opportunities Agency.

SECTION 12

1989-90
PUBLIC ACCOUNTS

Other Miscellaneous Information

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EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
Association of South East Asian Nations (ASEAN)—Ministerial meeting	75,955
Commonwealth Foreign Ministers' Meeting in Canberra	97,356
Conférence des Ministres de l'éducation (CONFEMEN)	13,229
Conférence des Ministres de la jeunesse et des sports (CONFEJES)	25,833
Economic Summit in Paris and London bilateral	376,078
European Ministers of Education Conference	12,561
Francophone Summit	287,600
International Conference on Cambodia	186,997
International Conference on Indochinese Refugees	12,762
Les Jeux de la Francophonie	21,314
Multilateral Trade Negotiations (MTN) Concluding Conference	99,966
North Atlantic Council (NATO)—Fall Ministerial	66,161
NATO Summit	67,041
Namibian Independence Celebration	16,830
Organization for Economic Cooperation and Development (OECD)—Ministerial	40,149
Prime Minister's trip to Los Angeles, Singapore (bilateral), Kuala Lumpur (Commonwealth Heads of Government Meeting), and Costa Rica (Hemispheric Summit)	647,075
Prime Minister's visit to Sweden and the USSR	792,722
Prime Minister's trip to Mexico (bilateral) and Barbados (Caribbean Commonwealth Heads of Government Meeting)	184,021
Réunion du Bureau élargi de l'Agence de Coopération culturelle et technique	10,612
Special Meeting of the North Atlantic Council (NATO)	31,786
UN Commission on Human Rights	83,503
UNESCO General	115,055
United Nations General Assembly (UNGA)	769,600
Washington Summit and trip to Boston	110,723
Miscellaneous conferences and meetings	37,466
Total	4,182,395

Travel expenses for Canadian representation at international conferences and meetings

Association of South East Asian Nations (ASEAN) Ministerial Meeting —$75,955

Member of the House of Commons
  Clark Rt Hon J.
Canadian International Development Agency
  Holdsworth D.
External Affairs
  Berry J, Brady S, Cormier T, Drever D, Duguay L, Frazer P, Gillette S, Johnstone V, MacAngus R, McCloskey J, Muller H, Richardson D, Welsh M, Young P.

Commonwealth Foreign Ministers' Meeting in Canberra—$97,356

Members of the House of Commons
  Clark Rt Hon J, McLean Hon W.
External Affairs
  Armstrong B, Frazer P, Johnstone V, Kilpatrick R A, Lloyd P, MacAngus R, Macartney K, Norton R, Perron M, Pollack A, Rakmil V, Schioler J.

Conférence des Ministres de l'éducation (CONFEMEN)—$13,229

External affairs
  Paquet G.
Provincial Governments
  Bérubé N-G, Bradley L, Clavette G, Haeberle R, Leduc R, Martin N, Parent M.

Conférence des Ministres de la jeunesse et des sports (CONFEJES) —$25,833

External Affairs
  Baillargeon C, Paquet G.
Canadian International Development Agency
  Benoît R.
Provincial Governments
  Blackburn G, Gélinas J, McLaughlin Y, Tessier J-G, Thériault L, Turgeon C.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Continued*

Economic Summit in Paris and London bilateral—$309,141

- Members of the House of Commons
  - Clark Rt Hon J, Mulroney Rt Hon B, Wilson Hon M.
- External Affairs
  - Bild F, Charland C T, Coulombe J, Curran P, DeHoog A, Dowswell W, Duguay L, Elder D, Ford B, Grauer R, Lambert J, Paynter J, Taylor J. H.
- Finance
  - Dobson W, Gorbet F, McCutchan D.
- Prime Minister's Office/Privy Council Office
  - Anderson D, Brownlee B, Boucher L, Cameron D, Chalifoux H, Chant R, Côté M, Duplessis J M, Dupuis G, Faubert M, Hartt S, Hébert E, Heinbecker P, Johnson C, Labrie J, Laurin A, Lavoie G, Lavoie L, Leboeuf N, Locatelli S, Matte L, McCarthy B, McRobb R, Morgan R, Munnoch S, Paterson S, Prusakowski T, Robillard L.

European Ministers of Education Conference—$12,561

- External Affairs
  - Cousineau P.
- Provincial Governments
  - Connolly Hon P.
- Other
  - Molloy G.

Francophone Summit—$205,423

- Members of the House of Commons
  - Bouchard Hon L, Clark Rt Hon J, Landry Hon M, Mulroney Rt Hon B.
- Canadian International Development Agency
  - Racicot P.
- Environment
  - Boucher C.
- External Affairs
  - Baillargeon C, de Kirckhove F, Dery G, Duguay L, Elder D, Elliott R, Frazer P, Hubert J-P, Johnstone V, Landry G, Laverdure C, MacAngus R, Perron M, Vachon C.
- Prime Minister's Office/Privy Council Office
  - Hartt S, Hébert E, Lortie M.
- Provincial Governments
  - Grandmaître Hon B, Turenne R.
- Other
  - Matte G.

International Conference on Cambodia—$165,468

- Member of the House of Commons
  - Clark Hon J.
- External Affairs
  - Boulet D, Charbonneau G, Dann A, Derrien L, Duman N, Etheridge N, Hearty G, Johnstone V, Lacombe H, Mason P, Perron A, Rioux G, Sullivan A, Swords C, Thomsen L.
- National Defence
  - Snell LtCol J.

International Conference on Indochinese Refugees—$12,762

- Member of the House of Commons
  - McDougall Hon B.
- External Affairs
  - Allen E, Heatherinton R, Shaw C, Stewart G.

Les Jeux de la Francophonie—$21,314

- Members of the House of Commons
  - Bertrand Mme G, Charest Hon J, McCurdy H.
- External Affairs
  - Laverdure C.
- Health and Welfare
  - Valcov B.
- Provincial Governments
  - Beaulieu Hon R, Carrier C, Harvey G, Picotte Y, Ricard D, Thériault L, Verrette A.
- Other
  - Viger A.

Multilateral Trade Negotiations Concluding Conference—$99,966

- Advance payment for hotel rooms and offices for November '90 meetings

North Atlantic Council (NATO) Fall Ministerial—$44,161

- Member of the House of Commons
  - Clark Rt Hon J.
- External Affairs
  - Bild F, Dann A, Hagen L, Johnstone V, Judd J, MacAngus R.

NATO Summit—$45,648

- Members of the House of Commons
  - Clark Rt Hon J, Mulroney Rt Hon B.
- External Affairs
  - Bild F, Duguay L, Noble J, Smith G S, Taylor J. H.
- Prime Minister's Office/Privy Council Office
  - Hébert E, Hartt S.

Namibian Independence Celebration—$16,830

- Members of the House of Commons
  - Landry Hon M, McCurdy H, McLean Hon W, Speller B.
- External Affairs
  - Dery G, Perron M.

OECD Ministerial—$37,815

- Members of the House of Commons
  - Clark Rt Hon J, Crosbie Hon J, Wilson Hon M.
- External Affairs
  - Crosbie W, Daniel P, Dann A, De Hoog A, Duguay L, Elder D, Frazer P, Good J, Howell S, Johnstone V, Judd J, Paynter J, Shannon G, Taylor J, Wilson H.
- Finance
  - Brown H, Conway R, Dobson W, Grant G, Lynch K, McCutchan D.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Continued*

Prime Minister's trip to Los Angeles, Singapore (bilateral), Kuala Lumpur (Commonwealth Heads of Government Meeting), and Costa Rica (Hemispheric Summit)—$429,668

- Members of the House of Commons
  - Clark Rt Hon J, McLean Hon W, Mulroney Rt Hon B.
- External Affairs
  - Braid M, Burney D, Campbell D, Chrétien R, Dann A, de Hoog A, Fortin R, Francis R J, Fréchette L, Gooch S, Johnstone V, Judd J, Lemay M, Lotin H, MacAngus R, McCloskey J, McGovern P, McNamara G, Schioler J.
- Finance
  - Burger A.
- Health and Welfare
  - Axler Dr T, Beltran Dr J.
- Prime Minister's Office/Privy Council Office
  - Anderson D, Beauchamp L, Boucher L, Brownlee B, Cameron D, Chalifoux H, Chant B, Doyle A M, Duplessis J M, Dupuis G, Faubert M, Godbout G, Hartt S, Heinbecker P, Johnson C, Labrie J, Laurin A, Lavoie G, Lavoie L, Leboeuf N, Legros G, Locatelli S, Matte L, McCarthy B, McRobb R, Morgan R, Munnoch S, Prusakowski T, Robillard L, Wilson T.
- Royal Canadian Mounted Police
  - Campbell Sgt D, Dorge Insp D, Gagnon Cst D, LeBlanc Cst P, Martel Insp W, McLaughlan Insp D, Norton Insp B, Ouellet Insp P, Taylor Sgt J.
- Secretary of State
  - Kelley S.

Prime Minister's visit to Sweden and the USSR—$578,261

- Members of the House of Commons
  - Clark Rt Hon J, Mulroney Rt Hon B.
- External Affairs
  - Barrieau R, Breton J, Burnett P, Dann A, de Hoog A, Entwistle M, Harris J G, Horley D, Judd J, Kanigan R, Kemball B, Koop D, MacAngus R, Miller S, Naumouski L, Poetschke R, Price P, Roy J, Sanford J, Taylor J, Turner V. G.
- National Defence
  - Aelik Mpl M, Beaudoin Sgt J, Blais Cpl R, Boehler Sgt P, Clark Sgt D, Cook Dr G, Dubreuil Pte M, Fagan Mcpl R, Martin Pte J, Migneault Sgt V, Moss Pte S, Novak Pte J, Shriner Sgt K.
- Prime Minister's Office/Privy Council Office
  - Anderson D, Beauchamp L, Boucher L, Brownlee B, Cameron D, Chalifoux H, Doyle A M, Duplessis J M, Dupuis G, Faubert M, Girard J, Godbout G, Guénette N, Hartt S, Heinbecker P, Johnson C, Labrie J, Laurin A, Lavoie G, Lavoie L, Leboeuf N, Legros G, Locatelli S, Matte L, MacNamara G, McCarthy B, McRobb R, Morgan R, Munnoch S, Paluoja R, Prusakowski T, Robillard L, Vanderstem M, Wilson T.
- Revenue
  - Turcotte J.
- Royal Canadian Mounted Police
  - Dorge Insp D, Frégault Cst L, Ouellet Insp P.
- Secretary of State
  - Atamanenko A, Elnitsky L, Gryndhal I, Kiriloff N, Paganuzzi V, Saharov I.

Prime Minister's trip to Mexico (bilateral) and Barbados (Caribbean Commonwealth Heads of Government Meeting)—$110,756

- Member of the House of Commons
  - Mulroney Rt Hon B.
- Canadian International Development Agency
  - Robinson J.
- External Affairs
  - Chrétien R, Davidson R, Fréchette L, Gooch S.
- Health and Welfare
  - Denny Dr D.
- Prime Minister's Office/Privy Council Office
  - Anderson D, Boucher L, Brownlee B, Cameron D, Chalifoux H, Doyle A M, Duplessis J M, Dupuis G, Faubert M, Godbout G, Heinbecker P, Hotte M, Johnson C, Labrie J, Laurin A, Lavoie G, Lavoie L, Legros G, Locatelli S, Matte L, McCarthy B, McRobb R, Morgan R, Munnoch S, Paterson S, Robillard L, Van Dusen T, Wilson T.
- Royal Canadian Mounted Police
  - Frégault Cst L, Ouellet Insp P, Pavey Insp G.
- Secretary of State
  - Daguerre-Massieu C, Lipcovich T, Usubiaga J.

Réunion du Bureau élargi de l'Agence de Coopération culturelle et technique (ACCT)—$10,594

- External Affairs
  - Baillargeon C, Elliott R, Laverdure C.
- Provincial Governments
  - Ricard D, Rioux F.

Special Meeting of the North Atlantic Council (NATO)—$22,442

- Members of the House of Commons
  - Clark Rt Hon J, Mulroney Rt Hon B.
- External Affairs
  - Hagen L, Johnstone V.
- Prime Minister's Office/Privy Council Office
  - Anderson D, Doyle A-M, Hartt S, Johnson C, Labrie J, Lavoie G, Legros G, Matte L, McCarthy B, McRobb R, Morgan R, Munnoch S.
- Revenue
  - Ouellette J.
- Royal Canadian Mounted Police
  - Bérubé Insp A, Dorge Insp D, Frégault Cst L, Ouellet Insp P.

United Nations Commission on Human Rights (UNCHR)—$71,935

- Members of the House of Commons
  - Black D, Littlechild W, Walker D.
- External Affairs
  - Andreychuk R, Assad A, Brisco D, Hammon T, Holmes J, Hynes R, Lafortune H, Marantz D, Trottier J.
- Justice
  - Weiser I.
- Secretary of State
  - Chartier J.
- Provincial Governments
  - Lafleur P.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

UNESCO General—$100,252

- Member of the House of Commons
  - Landry Hon M.
- Auditor General
  - Minto S.
- Communications
  - Terrillon-Mackay L.
- External Affairs
  - Bernard-Meunier M, Dery G, Drapeau J, Gingras G, Svoboda C, Westdal C.
- National Archives
  - Wallot J. P.
- Secretary of State
  - Kinsella Dr N.
- Provincial Governments
  - Matheson Hon J, Roy J.-L.
- Canadian Commission for Unesco
  - Farrell J, Fournier F, Imbeault L, Launay V, McPhail Prof T, Naldrett Prof A, Patenaude L, Tepperman L, Whyte Dr A.
- Other
  - Bourgeault Prof G, Harrison Dr J M, Hemphill Dr D, Lucier Dr P.

United Nations General Assembly (UNGA)—$687,427

- Members of the House of Commons
  - Atkinson K, Bosley Hon J, Chartrand G, Clark Rt Hon J, Flis J, Fontana J, Gray D, Guilbault J G, Harvard J, Laporte R, Larrivée G, Malone A, McGuire J, McLean Hon W, Roy-Arcelin N, Scott G, Skelly R, Thompson G, Tremblay M, Volpe J, Wilbee S.
- Auditor General
  - Roy E.
- Canadian International Development Agency
  - Ward R.
- External Affairs
  - Ahluwalia R, April S, Beesley A, Bild M, Blackwell A, Brisco D, Calderwood P, Cloutier M, Cocker P, Dann A, Dunbar P, Edwards H, Fanning L, Fortier P, Gilbert F, Hagen L, Hearty G, Holmes J T, Jacobs E, Johnstone B V, Judd J, Laberge P, Lee E, Livermore D, Looye R, Lysyshyn R, MacAngus R, Marantz D, Markham C, Mason R, Moran S, Orr W, Pryde A, Robertson A W, Rochon R, Schwenger C, Stirk J, Svoboda C, Trottier J, Westdal C.
- Permanent Mission of Canada to the UN, New York
  - Armstrong B, Bezeredi A, Fortier Y, Fraser Col D, Green G, Kirsch P, Kramer J, Kutz G, Lafortune H, MacVay I, Martin Lt C, Miller G, Roy Y, Tetu R, Tessier R, Thomsen L, Vaher A, Van Brakel P, Watson G, Whiting S.
- Permanent Mission of Canada to the Office of the United Nations at Geneva
  - Hynes R, Marchand de M, McKinnon P, Robertson R, Weir G.
- National Defence
  - Puddicomb Corp C.
- Secretary of State
  - Germain M.
- Parliamentary Adviser
  - Bazin Sen J.
- Special Observers
  - Bayefsky A, Carey R, Cochrane Sen E, Donneur A, Henderson D, Howie Hon R, Kontak W, McIntosh J, Watt Sen C.

Washington Summit and trip to Boston—$91,841

- Members of the House of Commons
  - Bouchard Hon L, Clark Rt Hon J, Mulroney Rt Hon B.
- Environment
  - Jean A.- M.
- External Affairs
  - Burney D, Campbell D, Cook K, Duguay L, Easterman M, Frazer P, Moher M.
- Prime Minister's Office/Privy Council Office
  - Anderson D, Brownlee B, Chalifoux H, Chant B, Côté M, Faubert M, Hartt S, Hébert E, Johnson C, Labrie J, Lavoie G, Lavoie L, Locatelli S, Matte L, McCarthy B, McRobb R, Morgan R, Prusakowski T, Robillard L.
- Royal Canadian Mounted Police
  - Dion Insp H, McLauchlan Insp D.

LABOUR

Compensation payments and administration expenses

Details	Compensation payments[1]	Administration expenses[2]	Total payments
	$	$	$
Newfoundland	1,188,705	172,583	1,361,288
Prince Edward Island	284,655	51,034	335,689
Nova Scotia—Federal	2,895,098	600,378	3,495,476
Nova Scotia—Cape Breton Development Corporation (CBDC)	10,699,801	1,158,381	11,858,182
Nova Scotia—CBDC (Sect 9a)	4,881,812	28,995	4,910,807
Nova Scotia—Old silicosis	729,575	2,130	731,705
New Brunswick	844,177	121,950	966,127
Quebec	9,502,114	3,139,851	12,641,965
Ontario	21,370,679	3,770,067	25,140,746
Manitoba	1,081,347	269,266	1,350,613
Saskatchewan	1,477,516	427,878	1,905,394
Alberta	3,683,172	964,349	4,647,521
British Columbia	3,655,007	1,371,531	5,026,538
Payments respecting locally engaged employees outside Canada	8,078		8,078
Supplementary compensation to certain widows and dependent children of seamen	8,128		8,128
Compensation to Quebec casual employees TB 1979-29	27,069		27,069
Reimbursements made to Workers' Compensation Board (WCB) for overpayment of compensation	7,621		7,621
Excess monies paid to claimants (subrogation cases)	452,624		452,624
Salary recovered and returned to other government departments (subrogation cases)	407,508		407,508
Legal, medical, professional expenses (subrogation cases)	113,729		113,729
Penitentiary inmates compensation	86,466		86,466
	63,404,881	12,078,393	75,483,274
Less: recoveries			
Administrative expenses recovered from Crown agencies		2,709,258	2,709,258
Claim costs recovered from Crown agencies	33,203,208		33,203,208
Recoveries from responsible third parties (subrogation)	988,318		988,318
Overpayment of compensation recovered from claimants	7,666		7,666
Penitentiary inmates compensation recovered	85,886		85,886
	34,285,078	2,709,258	36,994,336
Net expenditures	29,119,803	9,369,135	38,488,938

[1] Includes the net payments of compensation respecting:
(a) Government employees (Government Employees Compensation Act);
(b) merchant seamen (Merchant Seamen Compensation Act); and,
(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[2] Represents the federal Government's net share of administration expenses of provincial boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the WCB of Alberta.

PARLIAMENT
House of Commons
Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount
		$
Belsher R	Minister of Transport April 5, 1989 to April 4, 1990	9,865
Bourgault L	Minister of National Health and Welfare April 5, 1989 to April 4, 1990	9,865
Boyer P	Secretary of State for External Affairs April 5, 1989 to April 4, 1990	9,865
Browes P	Secretary of State of Canada and Minister of State (Multiculturalism and Citizenship) April 5, 1989 to April 4, 1990	9,865
Cardiff M	Deputy Prime Minister and President of the Privy Council and Minister of Agriculture April 5, 1989 to April 4, 1990	9,865
Champagne M	Minister of State (Forestry) April 5, 1989 to April 4, 1990	9,865
Clark L	Minister of the Environment April 5, 1989 to April 4, 1990	9,865
Cooper A	Minister of Justice and Attorney General of Canada and Leader of the Government in the House of Commons April 5, 1989 to April 4, 1990	9,865
Crosby H	President of the Treasury Board April 5, 1989 to April 4, 1990	9,865
Della Noce V	Minister of National Revenue April 5, 1989 to April 4, 1990	9,865
Dobbie D	Minister of Indian Affairs and Northern Development April 5, 1989 to April 4, 1990	9,865
Duplessis S	Minister of State (Science and Technology) April 5, 1989 to April 4, 1990	9,865
Edwards J	Minister of Communications April 5, 1989 to April 4, 1990	9,865
Friesen B	Solicitor General of Canada and Minister of State (Agriculture) April 5, 1989 to April 4, 1990	9,865
Gustafson L	Prime Minister April 5, 1989 to April 4, 1990	9,865
Hudon J-G	Minister of National Defence April 5, 1989 to April 4, 1990	9,865
James K	Minister of Labour April 5, 1989 to April 4, 1990	9,865
Kempling W	Minister of Employment and Immigration April 5, 1989 to April 4, 1990	9,865
Macdougall J	Minister of Energy, Mines and Resources April 5, 1989 to April 4, 1990	9,865
Moore B	Minister of State (Small Businesses and Tourism) April 5, 1989 to April 4, 1990	9,865
Nicholson R	Minister of Justice and Attorney General of Canada and Leader of the Government in the House of Commons April 5, 1989 to April 4, 1990	9,865
Reid R	Minister of Fisheries and Oceans April 5, 1989 to April 4, 1990	9,865
Scott W	Minister of Veterans Affairs April 5, 1989 to April 4, 1990	9,865
Shields J	Minister for International Trade April 5, 1989 to April 4, 1990	9,865
Tardif M	Minister of Supply and Services April 5, 1989 to April 4, 1990	9,865
Thacker B	Minister of Consumer and Corporate Affairs April 5, 1989 to April 4, 1990	9,865
Tremblay B	Minister of Regional Industrial Expansion and Minister of State for Science and Technology April 5, 1989 to April 4, 1990	9,865
Vincent P	Minister of Finance April 5, 1989 to April 4, 1990	9,865
		276,220

PARLIAMENT

The Senate

Statement of indemnities, allowances and travel expenses paid in 1989-90

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Office expenses
	$	$	$	$
Adams W	60,525	9,575	38,454	2,502
Anderson M	60,525	9,575	6,929	217
Argue H	60,525	9,575	31,354	44,150
Asselin M	60,525	9,575	24,265	2,500
Atkins N K	60,525	9,575	21,444	9,974
Austin J	60,525	9,575	47,775	3,039
Balfour J	60,525	9,575	19,757	10,387
Barootes E W	60,525	9,575	45,352	4,367
Bazin J	41,290	6,537	20,462	4,545
Beaudoin G	60,525	9,575	3,611	29,595
Bélisle R	60,525	9,575	8,557	32,835
Bell A E H	40,000	6,307		
Bielish M	60,525	9,575	19,207	4,507
Bolduc R	60,525	9,575	15,716	838
Bonnell L	60,525	9,575	19,718	2,151
Bosa P	60,525	9,575	18,268	2,108
Buckwold S L	60,525	9,575	34,292	829
Chaput-Rolland S	60,525	9,575	11,524	13,400
Charbonneau G	60,525	9,575		30,095
Allowance as Speaker of the Senate	30,150			
Cochrane E	60,525	9,575	35,931	49,025
Cogger M B	60,525	9,575	12,768	22,569
Cools A	60,525	9,575	32,375	42,383
Corbin E	60,525	9,575	14,239	33,566
Croll D A	60,525	9,575	9,235	2,525
Davey K	60,525	9,575	15,663	13,715
David P P	60,525	9,575	6,712	
De Bané P	60,165	9,215	25,558	46,099
Denis A	60,525	9,575	4,236	
Doody C W	60,525	9,575	27,714	
Allowance as Deputy-Leader of the Government	14,100			
Doyle R J	60,525	9,575	4,588	1,154
Everett D D	60,465	9,515	26,936	
Fairbairn J	60,525	9,575	54,990	30,077
Flynn J	60,525	9,575	14,639	
Frith R	60,525	9,575	13,628	
Allowance as Deputy-Leader of the Opposition	8,875			
Gigantès P D	60,525	9,575	18,512	54,692
Grafstein J S	60,285	9,335	11,956	656
Graham B A	60,525	9,575	40,308	7,316
Guay J P	60,525	9,575	32,747	3,551
Haidasz S	60,525	9,575	24,493	3,623
Hastings E	60,525	9,575	55,037	23,903
Hays D P	60,525	9,575	37,870	2,802
Hébert J	60,525	9,575	16,392	51,721
Hicks H D	56,018	8,864	21,263	
Kelly W M	60,525	9,575	22,090	37,488
Kenny C	60,525	9,575	24,957	44,875
Kirby M	60,525	9,575	26,083	28,331
Kolber L	59,805	8,855	9,070	2,542
Lang D A	59,865	8,915	2,284	9,000
Lawson E M	60,525	9,575	14,883	
Leblanc F	60,525	9,575	7,645	12,727
Leblanc R	60,525	9,575	36,392	14,430
Lefebvre T	60,525	9,575	9,407	10,199
Lewis P D	60,525	9,575	24.015	72
Lucier P	60,525	9,575	34,012	3,570
MacDonald F	60,525	9,575	18,311	14,457
Macdonald J M	60,525	9,575	15,401	9,000
MacEachen A J	60,525	9,575	15,914	6,869
Allowance as Leader of the Opposition	22,475			
Macquarrie H	60,525	9,575	22,766	29,651
Marchand L	60,525	9,575	48,596	13,200
Marsden L	60,525	9,575	35,794	12,062
Marshall J	60,525	9,575	26,561	40,756
McElman C	60,525	9,575	9,328	
Molgat G L	60,525	9,575	36,601	24,394
Molson H de M	59,805	8,855	1,634	
Muir R	60,525	9,575	17,810	11,098
Murray L	60,525	9,575	2,349	630
Neiman J	60,525	9,575	24,148	2,006
Nurgitz N	60,525	9,575	38,702	99
Olson H A	60,525	9,575	44,009	4,159
Ottenheimer G	60,525	9,575	29,251	8,387
Perrault R J	60,525	9,575	39,789	5,244
Petten W J	60,525	9,575	24,558	
Allowance as Opposition Whip	4,625			
Phillips O H	60,525	9,575	21,831	19,749
Allowance as Government Whip	7,150			
Pitfield P M	59,865	8,915		11,117
Poitras J M	60,525	9,575	19,317	6,160
Riel M	60,525	9,575	6,054	2,320
Rizzuto P	60,525	9,575	3,592	3,624
Robertson B M	60,525	9,575	28,667	7,000
Robichaud L J	60,525	9,575	15,453	14,088
Roblin D	60,525	9,575	27,094	161
Rossiter E	60,525	9,575	27,302	5,292
Sherwood C B	60,525	9,575	4,995	10,000
Simard J-M	60,525	9,575	14,677	9,777
Sparrow H O	60,525	9,575	20,850	8,109
Spivak M	60,525	9,575	40,697	42,014
Stanbury R J	60,525	9,575	18,174	11,564
Steuart D G	60,525	9,575	5,487	
Stewart J B	60,525	9,575	21,087	593
Stollery P	60,525	9,575	23,872	14,116
Thériault L N	60,525	9,575	51,819	10,882
Thompson A	60,525	9,575		
Tremblay A	60,525	9,575	19,475	30,046
Turner C	60,525	9,575		609
Van Roggen G	60,525	9,575	21,661	9,000
Walker D	29,833	4,724	4,559	
Watt C	60,525	9,575	24,196	15,000
Wood D	60,525	9,575	12,596	8,502
	5,879,921	913,487	2,040,290	1,172,385

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1989-90

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allmand Hon W	60,525	20,075	15,374	95,974
Althouse V	60,525	24,700	59,226	144,451
Anawak J I	60,525	26,525	94,625	181,675
Anderson E	60,525	20,075	18,262	98,862
Andre Hon H	60,525	20,075	16,166	96,766
Angus I	60,525	20,075	39,504	120,104
Allowance as Chief Other Party Whip	1,432			1,432
Arsenault G H	60,525	20,075	34,807	115,407
Assad M	60,525	20,075	10,122	90,722
Atkinson K	60,525	20,075	19,231	99,831
Attewell W	60,525	20,075	31,320	111,920
Axworthy C	60,525	20,075	58,316	138,916
Axworthy Hon L	60,525	20,075	59,126	139,726
Baker G	60,525	24,700	81,396	166,621
Barrett D	60,525	20,075	56,311	136,911
Beatty Hon P	60,525	20,075	12,822	93,422
Belair R	60,525	24,700	48,673	133,898
Bellemare E	60,525	20,075	10,293	90,893
Belsher R	60,525	20,075	65,166	145,766
Benjamin L	60,525	20,075	50,265	130,865
Berger D	60,525	20,075	17,358	97,958
Bernier G	60,525	20,075	30,635	111,235
Bertrand G	60,525	20,075	13,307	93,907
Bevilacqua M	60,525	20,075	33,552	114,152
Bird J W Bud	60,525	20,075	40,351	120,951
Bjornson D	60,525	20,075	56,259	136,859
Black D	60,525	20,075	58,630	139,230
Blackburn D	60,525	20,075	24,971	105,571
Blackburn J-P	60,525	20,075	34,873	115,473
Blaikie B	60,525	20,075	38,820	119,420
Blais Hon P	60,525	20,075	23,666	104,266
Blenkarn D	60,525	20,075	35,961	116,561
Blondin E	60,525	26,525	95,551	182,601
Bosley Hon J W	60,525	20,075	31,536	112,136
Bouchard Hon B	60,525	20,075	29,764	110,364
Bouchard Hon L	60,525	20,075	10,379	90,979
Boudria D	60,525	20,075	13,106	93,706
Allowance as Deputy Opposition Whip	7,150			7,150
Bourgault L	60,525	20,075	19,953	100,553
Boyer P	60,525	20,075	26,990	107,590
Brewin J F	60,525	20,075	66,844	147,444
Brightwell A H H	60,525	20,075	26,292	106,892
Brisco B			22,790	22,790
Broadbent Hon E	45,000	14,925	5,106	65,031
Allowance as Other Party Leader	18,548			18,548
Browes P	60,525	20,075	27,464	108,064
Butland S	60,525	20,075	30,479	111,079
Caccia Hon C L	60,525	20,075	25,196	105,796
Cadieux Hon P H	60,525	20,075	191	80,791
Caldwell J			4,473	4,473
Callbeck C	60,525	20,075	41,394	121,994
Campbell C	60,525	20,075	34,863	115,463
Campbell Hon K	60,525	20,075	15,255	95,855
Cardiff M	60,525	20,075	43,079	123,679
Carney Hon P			5,985	5,985
Casey B	60,525	20,075	48,231	128,831
Catterall M	60,525	20,075	9,375	89,975
Chadwick H	60,525	20,075	24,709	105,309
Champagne Hon A	60,525	20,075	5,916	86,516
Allowance as Assistant Deputy Chairman of Committees of the Whole House	9,975			9,975
Champagne M	60,525	20,075	15,526	96,126
Charest Hon J J	60,525	20,075	7,427	88,027
Chartrand G	60,525	20,075	9,018	89,618
Clancy M	60,525	20,075	42,537	123,137
Clark L	60,525	20,075	59,563	140,163
Clark Rt Hon J	60,525	24,700	38,659	123,884
Clifford T	60,525	20,075	36,182	116,782
Cole J	60,525	20,075	28,624	109,224
Collins Hon M	60,525	20,075	21,989	102,589
Comuzzi J	60,525	24,700	39,363	124,588
Cook C	60,525	20,075	85,354	165,954
Cooper A	60,525	24,700	42,479	127,704
Copps S	60,525	20,075	52,639	133,239
Corbeil Hon J	60,525	20,075	5,139	85,739
Corbett R	60,525	20,075	41,738	122,338
Cossitt J			2,115	2,115
Côté Y	60,525	20,075	18,665	99,265
Couture C	60,525	20,075	12,748	93,348
Crawford R	60,525	20,075	28,683	109,283
Crofton P			6,484	6,484
Crosbie Hon J C	60,525	20,075	5,794	86,394
Crosby H	60,525	20,075	47,804	128,404
Danis M	60,525	20,075	27,541	108,141
Allowance as Deputy Speaker and Chairman of Committees of the Whole House	22,133			22,133
Darling S	60,525	20,075	9,128	89,728
De Cotret Hon R	60,525	20,075	4,743	85,343
de Jong S	60,525	20,075	58,162	138,762
Deblois C	60,525	20,075	38,334	118,934
Della Noce V	60,525	20,075	16,690	97,290
Desjardins G	60,525	20,075	27,628	108,228
Dewar M			1,506	1,506
Dick Hon P	60,525	20,075	10,331	90,931
Dingwall D	60,525	20,075	48,280	128,880
Dionne M	60,525	20,075	22,568	103,168
Dobbie D	60,525	20,075	46,228	126,828
Domm B	60,525	20,075	18,678	99,278
Dorin M	60,525	20,075	55,369	135,969
Duhamel R	60,525	20,075	50,413	131,013
Duplessis S	60,525	20,075	23,451	104,051
Edmonston P	8,317	2,759	1,299	12,375
Edwards J	60,525	20,075	61,616	142,216
Epp Hon J	60,525	20,075	15,833	96,433
Fee D	60,525	20,075	69,869	150,469
Feltham L	60,525	20,075	83,129	163,729
Ferguson Hon R	60,525	20,075	35,027	115,627
Ferland M	60,525	20,075	17,026	97,626
Finestone S	60,525	20,075	11,907	92,507
Fisher R	60,525	20,075	57,216	137,816
Flis J	60,525	20,075	26,787	107,387
Fontaine G	60,525	20,075	29,843	110,443
Allowance as Deputy Government Whip	1,716			1,716
Fontana J	60,525	20,075	18,708	99,308
Foster M	60,525	20,075	34,771	115,371

PARLIAMENT
House of Commons

Statement of indemnities, allowances and travel expenses paid in 1989-90—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Fraser Hon J A	60,525	20,075	21,200	101,800
Allowance as Speaker of the House of Commons	46,200			46,200
Fretz G	60,525	20,075	32,613	113,213
Friesen B	60,525	20,075	61,190	141,790
Fulton J	60,525	24,700	52,377	137,602
Funk R	60,525	24,700	77,578	162,803
Gaffney B	60,525	20,075	12,903	93,503
Gagliano A	60,525	20,075	12,682	93,282
Gardiner B	60,525	24,700	67,194	152,419
Gauthier J-R	60,525	20,075	3,387	83,987
Allowance as Opposition House Leader and as Chief Opposition Whip	14,856			14,856
Gérin F	60,525	20,075	31,902	112,502
Gibeau M	60,525	20,075	9,607	90,207
Graham S			14,094	14,094
Gray D L	60,525	20,075	28,993	109,593
Gray Hon H	60,525	20,075	28,338	108,938
Allowance as Leader of the Opposition and as Opposition House Leader	26,106			26,106
Greenaway L			764	764
Greene B	60,525	20,075	25,037	105,637
Grey D	60,525	20,075	50,326	130,926
Grisé R	9,839	3,263	3,394	16,496
Guarnieri A	60,525	20,075	23,294	103,894
Guilbault J			5,587	5,587
Guilbault J-G	60,525	20,075	16,475	97,075
Gustafson L	60,525	20,075	61,661	142,261
Halliday B	60,525	20,075	18,293	98,893
Harb M	60,525	20,075	8,180	88,780
Harvard J	60,525	20,075	58,774	139,374
Harvey A	60,525	20,075	27,773	108,373
Harvey R	60,525	20,075	53,453	134,053
Hawkes J	60,525	20,075	47,138	127,738
Allowance as Chief Government Whip	16,446			16,446
Heap D	60,525	20,075	29,357	109,957
Hicks B	60,525	20,075	31,336	111,936
Hockin Hon T	60,525	20,075	19,802	100,402
Hogue J P	60,525	20,075	11,448	92,048
Holtmann F	60,525	20,075	65,996	146,596
Hopkins L	60,525	20,075	18,976	99,576
Horner B	60,525	20,075	20,327	100,927
Horning A	60,525	20,075	71,147	151,747
Hovdebo S J	60,525	20,075	46,159	126,759
Hudon J-G	60,525	20,075	17,002	97,602
Hughes K G	60,525	20,075	75,839	156,439
Hunter L	60,525	20,075	62,493	143,093
Jacques C	60,525	20,075	13,923	94,523
James K	60,525	20,075	31,139	111,739
Jelinek Hon O	60,525	20,075	8,977	89,577
Johnson A	60,525	20,075	71,789	152,389
Johnson M			12,238	12,238
Joncas J-L	60,525	20,075	19,507	100,107
Jordan J	60,525	20,075	17,167	97,767
Jourdenais F	60,525	20,075	23,232	103,832
Kaplan Hon B	60,525	20,075	31,194	111,794
Karpoff J	60,525	20,075	57,938	138,538
Karygiannis J	60,525	20,075	23,051	103,651
Keeper C			878	878
Kelleher Hon J			1,381	1,381
Kempling B	60,525	20,075	18,936	99,536
Keyes S	60,525	20,075	38,182	118,782
Kilger B	60,525	20,075	14,885	95,485
Kilgour D	60,525	20,075	56,817	137,417
Kindy A	60,525	20,075	44,918	125,518
Koury A	60,525	20,075	10,843	91,443
Kristiansen L	60,525	20,075	52,515	133,115
Landry Hon M	60,525	20,075	5,264	85,864
Langan J	60,525	20,075	47,946	128,546
Langdon S	60,525	20,075	43,788	124,388
Langlois C A	60,525	24,700	43,419	128,644
Lapierre Hon J	60,525	20,075	21,245	101,845
Laporte R	60,525	20,075	50,335	130,935
Larrivée G	60,525	20,075	11,129	91,729
Layton Hon B	60,525	20,075	11,198	91,798
Leblanc F	60,525	20,075	34,854	115,454
Leblanc N	60,525	20,075	15,314	95,914
Lee D	60,525	20,075	23,104	103,704
Lesick W G			7,718	7,718
Lewis Hon D	60,525	20,075	3,965	84,565
Littlechild W	60,525	20,075	78,115	158,715
Loiselle Hon G	60,525	20,075	16,020	96,620
Lopez R	60,525	20,075	18,767	99,367
MacAulay L	60,525	20,075	54,231	134,831
MacDonald D	60,525	20,075	36,289	116,889
MacDonald R	60,525	20,075	57,845	138,445
MacDougall J A	60,525	24,700	39,140	124,365
MacKay Hon E M	60,525	20,075	29,887	110,487
MacLaren R	60,525	20,075	31,465	112,065
MacLellan R	60,525	20,075	51,153	131,753
Macwilliam L D	60,525	20,075	91,521	172,121
Maheu S	60,525	20,075	16,363	96,963
Malépart J-C	40,009	12,493	5,111	57,613
Malone A	60,525	20,075	72,386	152,986
Manley J	60,525	20,075	9,095	89,695
Marchi S	60,525	20,075	32,918	113,518
Marin C E	60,525	20,075	34,077	114,677
Marleau D	60,525	20,075	28,725	109,325
Martin P	60,525	20,075	28,110	108,710
Martin Hon S	60,525	20,075	17,371	97,971
Masse Hon M	60,525	20,075	4,722	85,322
Mayer Hon C	60,525	20,075	19,725	100,325
Mazankowski Hon D	60,525	20,075	21,044	101,644
McCain F			6,413	6,413
McCreath P	60,525	20,075	40,813	121,413
McCrossan W P			1,257	1,257
McCurdy H	60,525	20,075	31,594	112,194
McDermid Hon J	60,525	20,075	5,451	86,051
McDonald L			843	843
McDougall Hon B	60,525	20,075	10,769	91,369
McGuire J	60,525	20,075	37,375	117,975
McKnight Hon B	60,525	20,075	22,148	102,748
McLaughlin A	60,525	24,700	39,179	124,404
Allowance as Other Party Leader	9,277			9,277
McLean Hon W	60,525	20,075	49,593	130,193
Merrithew Hon G S	60,525	20,075	17,341	97,941
Mifflin F J	60,525	24,700	61,629	146,854

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1989-90—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Milliken P	60,525	20,075	20,930	101,530
Mills D	60,525	20,075	28,609	109,209
Mitchell M	60,525	20,075	40,961	121,561
Mitges G	60,525	20,075	13,464	94,064
Monteith K	60,525	20,075	29,153	109,753
Moore B	60,525	20,075	20,000	100,600
Mulroney Rt Hon B	60,525	20,075		80,600
Murphy R	60,525	24,700	43,031	128,256
Allowance as Chief Other Party Whip	5,718			5,718
Nault R D	60,525	24,700	57,351	142,576
Nicholson A			508	508
Nicholson R	60,525	20,075	29,471	110,071
Nowlan P	60,525	20,075	45,057	125,657
Nunziata J V	60,525	20,075	39,099	119,699
Nystrom L	60,525	20,075	47,186	127,786
Oberle Hon F	60,525	24,700	25,678	110,903
Ouellet Hon A	60,525	20,075	8,413	89,013
O'Kurley B	60,525	20,075	84,601	165,201
Pagtakhan R	60,525	20,075	49,572	130,172
Paproski Hon S E	60,525	20,075	33,103	113,703
Allowance as Deputy Chairman of Committees of the Whole House	9,975			9,975
Parent G	60,525	20,075	37,288	117,888
Parker S	60,525	20,075	52,309	132,909
Parry J			2,475	2,475
Pennock B			210	210
Pépin L			4,243	4,243
Peterson J	60,525	20,075	29,627	110,227
Phinney B	60,525	20,075	36,472	117,072
Pickard J	60,525	20,075	44,331	124,931
Plamondon L	60,525	20,075	24,426	105,026
Plourde A	60,525	20,075	37,496	118,096
Allowance as Deputy Government Whip	5,434			5,434
Porter B	60,525	20,075	58,602	139,202
Pronovost D	60,525	20,075	19,548	100,148
Proud G	60,525	20,075	48,172	128,772
Prud'homme M	60,525	20,075	11,171	91,771
Ravis D			700	700
Redway Hon A	60,525	20,075	15,891	96,491
Reid R	60,525	20,075	36,572	117,172
Reimer J	60,525	20,075	27,411	108,011
Ricard G	60,525	20,075	16,691	97,291
Richardson L	60,525	20,075	44,119	124,719
Rideout G S	60,525	20,075	39,318	119,918
Riis N A	60,525	20,075	76,156	156,756
Allowance as Other Party House Leader	9,575			9,575
Robichaud F	60,525	20,075	44,842	125,442
Robinson S J	60,525	20,075	73,936	154,536
Robitaille J M	60,525	20,075	11,741	92,341
Rocheleau G	60,525	20,075	3,340	83,940
Rodriguez J R	60,525	20,075	36,829	117,429
Roman T			1,356	1,356
Rompkey Hon W	60,525	24,700	68,592	153,817
Roy-Arcelin N	60,525	20,075	10,875	91,475
Samson C	60,525	20,075	40,526	121,126
Schneider L	60,525	20,075	56,077	136,677
Scott G	60,525	20,075	24,232	104,832
Scott W C	60,525	20,075	12,871	93,471
Shields J	60,525	24,700	91,669	176,894
Siddon Hon T	60,525	20,075	15,622	96,222
Simmons R	60,525	24,700	118,865	204,090
Skelly R	60,525	24,700	108,877	194,102
Skelly R E	60,525	20,075	64,716	145,316
Sobeski P	60,525	20,075	25,896	106,496
Soetens R	60,525	20,075	20,225	100,825
Sparrow B	60,525	20,075	41,406	122,006
Speller B	60,525	20,075	27,941	108,541
Stevenson R	60,525	20,075	21,792	102,392
Stewart C	60,525	20,075	20,990	101,590
Stupich D D	60,525	20,075	73,936	154,536
St-Julien G	60,525	24,700	44,738	129,963
Tardif M B	60,525	20,075	18,328	98,928
Taylor G			12,627	12,627
Taylor L	60,525	24,700	52,351	137,576
Tétreault J	60,525	20,075	12,122	92,722
Thacker B A	60,525	20,075	50,372	130,972
Thompson G	60,525	20,075	44,504	125,104
Thorkelson S	60,525	20,075	66,407	147,007
Tobin B	60,525	24,700	52,540	137,765
Tremblay B	60,525	20,075	17,442	98,042
Tremblay M	60,525	20,075	32,108	112,708
Tremblay M R	60,525	20,075	31,723	112,323
Turner G	60,525	20,075	15,598	96,198
Turner Rt Hon J N	60,525	20,075	13,354	93,954
Allowance as Leader of the Opposition	39,146			39,146
Valcourt Hon B	60,525	20,075	17,056	97,656
Van De Walle W	60,525	20,075	55,196	135,796
Vanclief L	60,525	20,075	19,893	100,493
Vankoughnet B	60,525	20,075	11,279	91,879
Verne P	60,525	20,075	19,765	100,365
Vézina Hon M	60,525	20,075	27,785	108,385
Vien J	60,525	20,075	12,042	92,642
Vincent P H	60,525	20,075	16,329	96,929
Volpe J	60,525	20,075	25,464	106,064
Waddell I	60,525	20,075	74,252	154,852
Walker D	60,525	20,075	52,988	133,588
Wappel T	60,525	20,075	36,692	117,292
Weiner Hon G	60,525	20,075	4,382	84,982
Wenman R	60,525	20,075	88,087	168,687
White B	60,525	20,075	73,352	153,952
Whittaker J	60,525	20,075	68,233	148,833
Wilbee S	60,525	20,075	71,925	152,525
Wilson G	60,525	20,075	57,492	138,092
Wilson Hon M	60,525	20,075	11,965	92,565
Winegard Hon W C	60,525	20,075	6,319	86,919
Witer A			1,460	1,460
Wood B	60,525	20,075	22,121	102,721
Worthy D	60,525	24,700	88,776	174,001
Young D	60,525	20,075	50,611	131,211
Young N	60,525	20,075	17,911	98,511
Total	18,020,152	6,019,240	10,428,439	34,467,831

PRIVY COUNCIL

Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon K Campbell	42,250	1,833	44,083
Hon J J Charest	38,300	1,667	39,967
Hon M Danis	4,797	203	5,000
Hon H Andre	3,950	167	4,117
Hon T Hockin	46,200	2,000	48,200
Hon G Loiselle	46,200	2,000	48,200
Hon S Martin	46,200	2,000	48,200
Hon J H McDermid	46,200	2,000	48,200
Hon F Oberle	42,250	1,833	44,083
Hon A Redway	46,200	2,000	48,200
Hon M Vézina	46,200	2,000	48,200
Hon W C Winegard	42,250	1,833	44,083
Total	450,997	19,536	470,533

Office of the Chief Electoral Officer

Statement of expenditures—General elections and by-elections

	Preliminary duties	Returning officers	Election clerks	Miscellaneous election expenses	Enumeration and revision	Polling stations	Ottawa headquarters	Electoral Boundaries Readjustment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Electoral Boundaries Readjustment Act (1985)								1,749			1,749
Expenses incurred at the 33rd general elections (1984) and prior general elections						102	97				199
34th general election expenses 1988	5,098	241,391	10,102	14,441,615	46,041	14,137	1,495,130		6,574		16,260,088
35th general election expenses 1989	177,800	450					8,651				186,901
By elections 1988-89											
Lac St Jean						121					121
Chambly	259	88,288	12,003	14,785	146,110	78,986	3,970				344,401
Beaver River		2,069		690	259	91	95				3,204
Grow Food		828									828
Ottawa headquarters							1,679				1,679
Circulating-exhibit							156,814				156,814
Ottawa headquarters administration	8,724	2,380			10,089		2,777,492	7,055	1,296	1,100	2,808,136
1987 Northwest Territories Council election expenses		36									36
	191,881	335,442	22,105	14,457,090	202,499	93,437	4,443,928	8,804	7,870	1,100	19,764,156

PRIVY COUNCIL
Office of the Chief Electoral Officer
Details of expenditures by province—1988 general election

	Pre-liminary duties	Returning officers	Election clerks	Miscel-laneous election expenses	Enume-ration and revision	Polling stations	Ottawa head-quarters	Electoral Boundaries Readjust-ment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Ontario	488	61,885	1,641	3,386,356	2,230	1,606	272				3,454,478
Quebec	2,392	53,603	167	2,466,535	32,310	11,113	100				2,566,220
Nova Scotia	368	11,899	30	330,581	230	184					343,292
New Brunswick		9,226	95	294,213		168					303,702
Manitoba	240	14,660	100	423,672	8,270	134					447,076
British Columbia	1,502	38,056	113	1,029,669	1,395						1,070,735
Prince Edward Island		2,490		94,473		572					97,535
Saskatchewan	100	10,245	3,356	497,943		81					511,725
Alberta	8	18,915	1,102	637,135	842	107					658,109
Newfoundland		4,089	3,498	216,421	170	50					224,228
Yukon Territory		589		28,266	594	122					29,571
Northwest Territories		6,029		77,454							83,483
Headquarters expenses		9,705		4,958,897			1,494,758		6,574		6,469,934
Total	5,098	241,391	10,102	14,441,615	46,041	14,137	1,495,130		6,574		16,260,088

Office of the Chief Electoral Officer
Details of expenditures by province—Next general election

	Pre-liminary duties	Returning officers	Election clerks	Miscel-laneous election expenses	Enume-ration and revision	Polling stations	Ottawa head-quarters	Electoral Boundaries Readjust-ment Act	Special voting rules	Northwest Territories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Ontario	63,079						785				63,864
Quebec	58,558						500				59,058
Nova Scotia	2,301						151				2,452
New Brunswick	3,694						143				3,837
Manitoba	6,126										6,126
British Columbia	18,834						143				18,977
Prince Edward Island											
Saskatchewan	3,956	450					71				4,477
Alberta	19,122						143				19,265
Newfoundland	1,064										1,064
Yukon Territory											
Northwest Territories	1,066										1,066
Headquarters expenses							6,715				6,715
Total	177,800	450					8,651				186,901

SOLICITOR GENERAL
Correctional Service
Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	111,130,548	22,943,291	134,073,839
Regional Headquarters, Moncton, NB	8,367,203	994,407	9,361,610
Atlantic Staff College, Moncton, NB	584,555		584,555
Springhill Institution, Springhill, NS	18,345,792	5,495,016	23,840,808
Dorchester Penitentiary, Dorchester, NB	18,059,305	4,284,655	22,343,960
Westmorland Institution, Dorchester, NB	5,455,546	1,862,703	7,318,249
Atlantic Institution, Renous, NB	12,672,833	543,390	13,216,223
Minimum security institution, St John's, Nfld	23,588	4,420	28,008
Halifax District Office, Halifax, NS	5,636,329	52,874	5,689,203
Moncton District Office, Moncton, NB	4,014,916	22,363	4,037,279
St John's Nfld District Office, St John's, Nfld	1,944,261	17,584	1,961,845
Regional Headquarters, Montreal, Que	19,509,324	1,823,728	21,333,052
Quebec Staff College, Laval, Que	1,592,025	40,873	1,632,898
CCC Laferrière , St-Jérôme, Que	529,028	248,789	777,817
Établissement Montée St-Francois, Laval, Que	5,812,401	659,296	6,471,697
Établissement Laval, Laval, Que	177,195		177,195
Centre Fédéral de formation, Laval, Que	15,810,765	1,748,565	17,559,330
Établissement Donnacona, Donnacona, Que	16,988,871	1,382,605	18,371,476
Bureau Longueuil, Longueuil, Que	543,788		543,788
Bureau Ville-Marie, Montreal, Que	1,846,188		1,846,188
Bureau Lafontaine, Montreal, Que	2,981,578		2,981,578
Établissement Leclerc, Laval, Que	21,402,172	3,026,147	24,428,319
Établissement Archambault, Ste-Anne-des-Plaines, Que	18,125,820	522,615	18,648,435
Établissement Sainte-Anne-des-Plaines, Ste-Anne-des-Plaines, Que	7,791,965	713,204	8,505,169
Centre régional de réception, Ste-Anne-des-Plaines, Que	20,778,629	515,034	21,293,663
Établissement Drummond, Drummondville, Que	13,560,137	205,390	13,765,527
Établissement Cowansville, Cowansville, Que	17,526,996	2,556,013	20,083,009
Établissement Lamacaza, L'Annonciation, Que	11,290,694	662,921	11,953,615
Établissement Port-Cartier, Port-Cartier, Que	13,424,943	1,993,181	15,418,124
Bureau de District - Montreal, Montreal, Que	584,319	30,378	614,697
CCC Martineau, Montreal, Que	393,453	2,200	395,653
CCC Ogilvy, Montreal, Que	582,655		582,655
CCC Sherbrooke, Montreal, Que	442,182	1,885	444,067
Bureau Langelier, St-Léonard, Que	2,105,225		2,105,225
Bureau Ville de Quebec, Quebec, Que	1,219,114		1,219,114
Bureau de Granby, Granby, Que	1,821,896		1,821,896
Bureau de Rimouski, Rimouski, Que	279,633		279,633
Bureau de Chicoutimi, Chicoutimi, Que	353,574		353,574
Bureau de Trois-Rivières, Trois-Rivières, Que	1,163,567		1,163,567
CCC Benoit XV, Quebec, Que	436,466	29,092	465,558
Bureau de Sept-Iles, Sept-Iles, Que	37,234		37,234
Bureau de District St-Jérôme, St-Jérôme, Que	316,502	45,377	361,879
Bureau Duvernay, Laval, Que	1,463,459		1,463,459
Bureau de Rouyn-Noranda, Rouyn, Que	176,534		176,534
Bureau de Hull, Hull, Que	775,699		775,699
Bureau des Laurentides, St-Jérome, Que	1,100,202		1,100,202
Bureau de Ste-Thérèse, Ste-Thérèse, Que	706,730		706,730
Bureau de L'Annonciation, L'Annonciation, Que	412,587		412,587
Regional Headquarters, Kingston, Ont	14,909,910	2,093,663	17,003,573
Ontario Staff College, Kingston, Ont	2,242,254	115,065	2,357,319
Regional Psychiatric Centre, Kingston, Ont	5,094,900	1,700	5,096,600
Kingston Penitentiary, Kingston, Ont	19,359,477	3,268,675	22,628,152
Millhaven Institution, Bath, Ont	20,127,929	2,530,216	22,658,145
Bath Institution, Bath, Ont	2,037,926	1,196,972	3,234,898
Prison for Women, Kingston, Ont	7,772,405	382,328	8,154,733
Collins Bay Institution, Kingston, Ont	17,883,961	1,383,381	19,267,342
Frontenac Institution, Kingston, Ont	5,431,945	609,119	6,041,064
Beaver Creek Institution, Gravenhurst, Ont	2,948,191	456,131	3,404,322
Joyceville Institution, Kingston, Ont	20,684,108	716,899	21,401,007
Pittsburgh Institution, Kingston, Ont	3,862,829	692,652	4,555,481
Warkworth Institution, Campbellford, Ont	19,927,087	4,642,875	24,569,962

SOLICITOR GENERAL
Correctional Service
Expenditures by institution—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Eastern District Parole, Kingston, Ont	344,323	10,306	354,629
Kingston District Parole, Kingston, Ont	2,535,643		2,535,643
Peterborough Parole, Peterborough, Ont	1,284,348	10,615	1,294,963
Portsmouth Community Correctional Centre, Kingston, Ont	373,170	20,038	393,208
Ottawa Area Parole, Ottawa, Ont	1,436,274		1,436,274
Barrie Area Parole, Barrie, Ont	288,096		288,096
Sudbury Area Parole Office, Sudbury, Ont	782,698		782,698
Timmins Area Parole Office, Timmins, Ont	99,617		99,617
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	240,861	2,187	243,048
Western District Parole, London, Ont	565,606	60,307	625,913
Keele Community Correctional Centre, Toronto, Ont	571,223		571,223
Downtown Toronto Area Office, Toronto, Ont	2,228,461		2,228,461
Toronto East Area Office, Toronto, Ont	1,523,284		1,523,284
York'Durham Area Office, Toronto, Ont	9,280		9,280
Western Toronto Area Office, Toronto, Ont	691,875		691,875
London District Parole, London, Ont	816,653		816,653
Guelph Area Parole, Guelph, Ont	1,067,087		1,067,087
Hamilton Area Parole, Hamilton, Ont	1,987,338		1,987,338
Windsor Area Parole, Windsor, Ont	750,278		750,278
St Catharines Parole, St Catharines, Ont	364,544		364,544
Brantford Area Parole, Brantford, Ont	773,097		773,097
Regional Headquarters, Saskatoon, Sask	20,210,682	1,483,466	21,694,148
Prairies Staff College, Saskatoon, Sask	1,706,215	8,933	1,715,148
Regional Psychiatric Centre, Saskatoon, Sask	11,718,738	753,804	12,472,542
Osborne Community Correctional Centre, Winnipeg, Man	470,866	3,000	473,866
Stony Mountain Institution, Winnipeg, Man	17,974,446	3,554,885	21,529,331
Rockwood Institution, Stony Mountain, Man	2,351,746	359,024	2,710,770
Saskatchewan Penitentiary, Prince Albert, Sask	18,165,523	2,451,963	20,617,486
Saskatchewan Farm Annex, Prince Albert, Sask	3,101,677	238,766	3,340,443
High Maximum Security Unit, Prince Albert, Sask	3,890,085	14,471	3,904,556
Oskana Community Correctional Centre, Regina, Sask	397,066	63,644	460,710
Drumheller Institution, Drumheller, Alta	15,525,584	1,591,451	17,117,035
Grierson Community Correctional Centre, Edmonton, Alta	103,014	51,905	154,919
Bowden Institution, Innisfail, Alta	16,997,184	761,435	17,758,619
Edmonton Institution Edmonton, Alta	14,667,555	529,023	15,196,578
Winnipeg Parole, Winnipeg, Man	2,817,166	13,522	2,830,688
Brandon Parole, Brandon, Man	396,020	1,925	397,945
Thunder Bay Parole, Thunder Bay, Ont	122,699	2,614	125,313
Prince Albert Parole, Prince Albert, Sask	880,005	2,243	882,248
Saskatchewan District Office, Regina, Sask	769,782	12,827	782,609
Saskatoon Parole, Saskatoon, Sask	582,555		582,555
Edmonton Parole, Edmonton, Alta	873,392	9,223	882,615
Calgary Parole, Calgary, Alta	492,895	4,922	497,817
Red Deer Parole, Red Deer, Alta	350,262	6,460	356,722
Kenora Parole, Kenora, Ont	267,121	24,488	291,609
Thompson Parole, Thompson, Man	177,532	1,925	179,457
Yellowknife Parole, Yellowknife, NWT	332,316		332,316
Regional Headquarters, Abbotsford, BC	8,986,774	1,093,910	10,080,684
Pacific Staff College, Mission, BC	1,174,049	11,994	1,186,043
William Head Institution, Victoria, BC	8,849,562	1,135,176	9,984,738
Matsqui Institution, Abbotsford, BC	15,235,689	950,614	16,186,303
Regional Psychiatric Centre, Abbotsford, BC	11,177,889	910,078	12,087,967
Mountain Prison Institution, Agassiz, BC	10,112,899	2,926,070	13,038,969
Kent Institution, Agassiz, BC	15,711,497	497,124	16,208,621
Elbow Lake Institution, Harrison Mills, BC	2,141,986	621,562	2,763,548
Ferndale Institution Mission, BC	2,714,546	316,518	3,031,064
Mission Institution, Mission, BC	11,188,076	927,756	12,115,832
Vancouver Parole, Vancouver, BC	3,008,755	14,882	3,023,637
Victoria Parole, Victoria, BC	1,556,256	2,246	1,558,502
Abbotsford Parole, Abbotsford, BC	5,662,850	41,668	5,704 518
Total	784,178,058	92,016,642	876,194,700

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

		Amounts transferred from Treasury Board	
Department and agency	Vote supple-mented	Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Agriculture			
Department—			
Management and administration	1	1,799,051	
Agri-Food Program	5	8,029,025	
Grains and Oilseeds Program			
Operating	20	260,465	
Operating	25	1,503,811	
Communications			
Department—			
Operating	1	5,338,951	
Canadian Radio-television and Telecommunications Commission			
Program	50	750,000	
National Archives of Canada			
Program	55	2,499,552	
National Film Board			
National Film Board Revolving Fund—			
Operating loss	65	417,503	
National Library			
Program	70	2,956,170	
National Museums of Canada			
Program	75	4,233,240	
Consumer and Corporate Affairs			
Department—			
Operating	1	5,989,771	
Employment and Immigration			
Department/Commission—			
Corporate and Special Services			
Program	1	4,600,000	1,237,000
Employment and Insurance			
Operating	5	33,500,000	28,329,266
Grants and contributions	10		149,463,000
Immigration			
Operating	15	10,258,000	210,000
Contributions	20	5,000,000	
Status of Women—Office of the Co-ordinator			
Program	35	44,525	
Energy, Mines and Resources			
Department—			
Program	1	299,129	
Energy			
Operating	5	1,176,864	
Minerals and Earth Sciences			
Operating	25	10,471,881	
Environment			
Department—			
Program	1	1,442,418	
Environmental Services			
Operating	5	8,657,958	
Parks			
Operating	20	13,320,649	
External Affairs			
Department—			
Canadian Interests Abroad			
Operating	1	9,027,161	
Canadian International Development Agency			
Operating	25	4,395,296	
International Joint Commission			
Program	55	294,006	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Finance			
Department—			
Program	1	2,345,000	
Canadian International Trade Tribunal			
Program	30	1,066,757	
Fisheries and Oceans			
Department—			
Operating	1	15,059,700	
Forestry			
Operating	1	2,584,025	
Governor General			
Program	1	702,985	
Indian Affairs and Northern Development			
Department—			
Administration			
Program	1	3,261,025	
Indian and Inuit Affairs			
Operating	5	6,753,263	
Industry, Science and Technology			
Department—			
Industry and Technology			
Operating	1	4,243,570	
Regional and Native Economic Development			
Operating	25	477,841	
Federal Business Development Bank			
Program	40		760,734
National Research Council of Canada			
Operating	65	3,000,000	
Natural Sciences and Engineering Research Council			
Program	80	122,043	
Science Council of Canada			
Program	90	72,000	
Statistics Canada			
Program	95	12,438,077	
Justice			
Department—			
Operating	1	2,000,000	
Canadian Human Rights Commission			
Program	10	495,660	
Commissioner for Federal Judicial Affairs			
Operating	15	263,308	
Canadian Judicial Council—			
Operating	20	13,032	
Law Reform Commission of Canada			
Program	30	38,000	
Labour			
Department—			
Operating	1	2,600,000	
Canada Labour Relations Board			
Program	10	335,000	
National Health and Welfare			
Department—			
Program	1	3,695,913	
Health Services and Promotion			
Operating	5	1,738,489	
Social Services			
Operating	15	1,137,912	
Medical Services			
Operating	25	9,416,528	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Health Protection			
Operating	35	7,818,261	
Income Security			
Program	50	7,103,821	
Fitness and Amateur Sport			
Operating	55	333,284	
National Revenue			
Customs and Excise			
Operating	1	33,033,748	
Taxation			
Operating	10	43,818,856	
Parliament			
Library of Parliament			
Program	10	380,000	
Privy Council			
Commissioner of Official Languages			
Program	15	494,000	
Economic Council of Canada			
Program	20	185,000	
Public Service Staff Relations Board			
Program	30	440,446	
Public Works			
Department—			
Services			
Public Works Revolving Fund—			
Operating loss	1	16,368,751	
National Capital Commission			
Operating	30	3,511,491	
Secretary of State			
Department—			
Operating	1	2,694,043	
Ministry of State (Multiculturalism and Citizenship)			
Operating	15	201,900	
Public Service Commission			
Program	25	4,085,155	
Social Sciences and Humanities Research Council			
Operating	30	283,000	
Solicitor General			
Department—			
Program	1	731,421	
Correctional Service			
Penitentiary Service and National Parole Service	10	58,228,637	
National Parole Board			
Program	20	1,700,000	
Royal Canadian Mounted Police			
Program	25	22,730,037	
Supply and Services			
Department—			
Program	1	10,353,001	
Transport			
Department—			
Operating	1	43,102,925	
National Transportation Agency			
Operating	70	666,297	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supple-mented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Amounts transferred from Treasury Board: Vote 10 Employment initiatives
		$	$
Treasury Board			
Secretariat—			
Central Administration of the Public Service Program	1	2,102,813	
Employer Contributions to Insurance Plans Program	15	8,500,000	
Temporary Assignment Program	20	400,000	
Comptroller General Program	25	50,000	
Veterans Affairs			
Veterans Affairs Program Operating	1	16,866,768	
Canadian Pension Commission Program	10	464,000	
Bureau of Pensions Advocates Program	15	552,039	
Veterans Appeal Board Program	20	166,542	
Total		497,491,790	180,000,000

SECTION 13

1989-90
PUBLIC ACCOUNTS

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Volume III

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and other
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of Canada

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THE PRESIDENT'S MESSAGE

I am pleased to present the seventh consolidated Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.

Last year's report coincided with the fifth anniversary of the framework established in 1984 for the control and accountability of Crown corporations. My predecessor noted at that time that considerable progress had been made towards effective management of the Government's portfolio of Crown corporations. This view was subsequently supported by the Auditor General in a chapter in his October 1989 report to the House of Commons devoted to an assessment of the implementation of the framework. He commented on the numerous improvements since 1984 and concluded that "all the fundamental processes are in place".

Much of that progress is attributable to the efforts of the employees, management and boards of directors of Crown corporations, who face unique and difficult challenges in running a diverse array of business and public policy entities on behalf of Canadians. In November 1989, the Government held the first conference of Chairpersons and Chief Executive Officers of all its Crown corporations, to provide a forum to discuss those challenges and to exchange views on how to improve productivity and better manage scarce resources in the coming years.

The management of Crown corporations together with the government's privatization and rationalization efforts are contributing to greater economic efficiency and deficit reduction. As part of these efforts, Crown corporations were asked in the February 1990 Budget to return more of their income by way of dividends to the government, their shareholder, and were encouraged to function in a more commercial way. Some of the achievements in 1989/90 include:

- the sale on July 5, 1989 of the remaining 57% of the government's shares in Air Canada;
- the announcement in the February 20, 1990 Budget of the government's intention to privatize Petro-Canada, and to sell the government's shares in Telesat Canada;
- a major rationalization of VIA Rail;
- the introduction on May 31, 1990 of Bill C-73 to wind up four Crown corporations (Canadian Livestock Feed Board, Canadian Patents and Development Ltd., Harbourfront Corporation, and Mingan Associates Ltd.) and to change the status of two others from parent Crown corporations to subsidiaries (Canada Harbour Place Corporation and Canada Museums Construction Corporation Inc.);
- dividend payments to the government from 10 corporations, totalling $118.2 million.

The overview which follows summarizes the financial and employment situation of the Crown corporations. It also highlights developments in a number of specific corporations.

OVERVIEW

At the end of the 1989-90 reporting period, there were 53 parent Crown corporations. Forty-five of these are listed in Schedule III of the Financial Administration Act (FAA), and their business and activities are governed by Part X of the FAA and its related regulations. The remaining eight are exempt from the provisions of divisions I to IV of Part X.

In addition, three subsidiary corporations have been directed by the Governor in Council to report their affairs as if they were parent Crown corporations listed in Schedule III: Petro-Canada International Assistance Corporation and two of the three subsidiaries of Canada Lands Company Limited: Canada Lands Company (Mirabel) Limited, and Old Port of Montreal Corporation Inc.

Fourteen of the 53 parent Crown corporations are listed as commercial corporations on Schedule III Part II of the FAA. Thirteen of them generated profits totalling $440.5 million, on a cash flow of $1.3 billion, in 1989-90. Total assets of the commercial corporations decreased from $20.4 billion in 1988-89 to $18.2 billion in 1989-90, and shareholder's equity declined from $9.9 billion in 1988-89 to $8.5 billion in 1989-90, mainly because of a write-down of assets in the Canada Development Investment Corporation, reflecting lower resource prices, and a change in Petro-Canada's accounting methods.

Thirty-one parent Crown corporations, listed on Schedule III Part I of the FAA, normally receive apropriations from government to cover program costs and/or capital expenditures. Total budgetary payments to these corporations and to the exempt corporations remained relatively constant in 1989-90, at $4.6 billion. Combined total assets of these corporations increased from $33.5 billion in 1988-89 to $34.4 billion in 1989-90, and shareholder's equity rose from $2.9 billion to $3.4 billion over the same time period.

Total Crown corporation borrowings and other liabilities to the private sector and Canada also remained relatively stable in total for 1989-90. Major increases occurred for the Export Development Corporation ($0.6 billion) and The Canadian Wheat Board ($0.7 billion), while the Farm Credit Corporation and Canada Deposit Insurance Corporation decreased their borrowings and other liabilities by $0.8 billion and $0.3 billion respectively.

Employment continued to decline to 136,000 from 142,000 the preceding year. The decline is primarily attributable to the rationalization of VIA Rail and to downsizing in Petro-Canada, Canada Post and Canadian National Railways.

CORPORATE HIGHLIGHTS

Highlights of the activities for specific corporations during 1989-90 include:

Atomic Energy of Canada Limited (AECL): The federal government joined Ontario and other provinces in a new federal/provincial funding initiative, in response to AECL's first operating loss in twelve years of $10.2 million. Key to this decision was the commitment by Canada's nuclear utilities, led by Ontario Hydro, to bear a larger share of nuclear research and development costs.

Canada Development Investment Corporation (CDIC): During 1989, the spot market prices for uranium concentrate declined significantly. In response, CDIC wrote down its investment in Cameco by $202 million. The write-down was the main cause of a shift in shareholder's equity from a positive $140 million last year to a negative $152 million this year.

Canada Mortgage and Housing Corporation(CMHC): Net earnings of $163 million achieved by the Mortgage Insurance Fund allowed CMHC to eliminate the actuarial deficit the Fund had been carrying for 10 years. Issuance of Mortgage-Backed Securities during 1989 totalled $2 billion - an amount twice that which had been expected.

Canada Museums Construction Corporation Inc. (CMCC): The exhibition wing of the Canadian Museum of Civilization opened to the public in June 1989, and construction of the building was finished during the summer of 1990. With the completion of its mandate, CMCC's status will be changed under Bill C-73 to a subsidiary of Canada Lands Corporation pending dissolution of the corporation.

Canada Ports Corporation and the Local Port Corporations: Revenues from operations for Canada Ports Corporation and seven local Port Corporations remained relatively stable at $170 million in 1989, despite a decline in traffic volumes. A drop in revenues from grain shipments was counterbalanced by increases in revenues from other commodities. In 1989, Canada Ports Corporation and the local Port Corporations paid dividends to the federal government totalling $13 million on a combined net income of $49 million. The February 1990 Budget announced that Canada Ports Corporation and the local Port Corporations would contribute $100 million towards deficit reduction in fiscal year 1990-91.

Canada Post Corporation recorded a $149 million profit for 1989-90, the second consecutive profitable year for the corporation, and paid a dividend of $60 million in June 1990. Mail volumes increased by over 10% from 1988-89 and 97% of properly prepared letter mail was delivered on time.

Canadian National Railways (CN): This year, CN's net income declined to $205.8 million from a record of $282.7 million in 1988, due primarily to slowdowns affecting a number of key resource sectors. The company again succeeded in further reducing its long-term debt during 1989, from $1.96 billion to $1.87 billion. CN paid $41.2 million in dividends in 1989.

The *Export Development Corporation* (EDC) supported $5.7 billion worth of Canadian exports during 1989. Loans totalled $1.3 billion, an increase of 25% over 1988, and insurance exceeded $4.4 billion, 12% higher than the previous record amount signed in 1988. In addition, $300 million in loans and insurance supported Canadian exports under the Canada Account. This account is administered by EDC and funded directly by the government to support export transactions considered to be in the national interest. EDC increased its allowance for loan losses by $200 million, resulting in a reported net loss of $199 million.

Farm Credit Corporation (FCC) continued to make good progress in recovering from the effects of the agricultural recession. Net loss for 1989-90 was $2.7 million, compared to $34.6 million in the previous year. New operating guidelines for lending, introduced in 1988 as part of a Recovery Plan, have contributed to the improvement. During 1989-90, Canada provided an equity infusion of $600 million to FCC, which was used to retire the equivalent amount in loans to Canada.

Petro-Canada: In 1989, Petro-Canada converted from the full cost to the successful efforts method of accounting for its exploration activities. Under "full cost", all well-drilling costs are capitalized, while under "successful efforts" only successful wells are capitalized and all other exploration costs are expensed as incurred. This accounting change makes Petro-Canada's financial statements more comparable with those of other integrated oil companies. The change required a $1.9 billion write-down of property, plant and equipment, a $0.7 billion reduction in deferred income taxes and a $1.2 billion reduction in the corporation's equity. Petro-Canada's negative equity position was subsequently eliminated through a reorganization of the corporation's capital structure. In the February 1990 Budget, the Minister of Finance announced that direct public ownership of Petro-Canada would be allowed. The Minister of State for Privatization and Regulatory Affairs subsequently announced that Petro-Canada's Board will be asked to offer an initial treasury issue of about 15% of the corporation to the public once necessary legislative and securities approvals are in place.

Royal Canadian Mint (RCM): In 1989, a share capital structure was established for the RCM and shares were issued to Canada in the amount of $40 million. The proceeds were used by the Mint to reduce its obligations due to the Government of Canada which were accumulated prior to 1988. During the year, the RCM paid $60.4 million of its net earnings to Canada.

VIA Rail: VIA made its new business plan public on October 4, 1989. The Plan reflects the reduction in subsidies to VIA of $1.0 billion over five years announced in the April 1989 Budget. As of January 15, 1990, VIA operates over 20 routes, maintains a coast-to-coast service and runs 191 trains weekly.

OFFICIAL LANGUAGES

The Treasury Board Secretariat has been working with Crown corporations to ensure implementation of the 1988 *Official Languages Act*. Annually, the President of Treasury Board submits a report to Parliament on the status of official languages programs in federal institutions. These annual reports include information on the application of the Act to Crown corporations.

EMPLOYMENT EQUITY

Crown corporations and other federally regulated employers with 100 or more employees are required under the *Employment Equity Act* to implement employment equity and to report annually on the results. Under the Treasury Board Employment Equity Policy, Crown corporations submit comprehensive action plans and progress reports each year. Pursuant to the *Employment Equity Act*, detailed statistical data on employment equity in Crown corporations and other federally regulated business organizations, are published in government documents which are available in major public libraries.

CONCLUSION

Crown corporations continue to fulfill an important role in the development of the economic, social and cultural fabric of Canada. The successes that many have achieved over the past year and previous few years reflect the quality of their employees, management and boards of directors, and the determination of the Government to adopt a more businesslike approach to the management of Crown corporations.

We will continue to ensure our policy framework provides Crown corporations with the support and flexibility needed to serve the Canadian public in an effective and cost-efficient manner.

Gilles Loiselle

Ottawa, Ontario
October 2, 1990

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry, while **Part II** presents additional information and analyses.

Volume III is the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada. The Report responds to Section 151(1) of Part X of the Financial Administration Act.

The President of the Treasury Board's Annual Report to Parliament

The President's Report to Parliament includes a consolidated report on the businesses and activities of all parent Crown corporations and a report on the other corporate interests of the Government of Canada. It provides a listing of all Crown corporations and all corporations of which any shares are held by, on behalf of, or in trust for the Crown or any Crown corporation. Employment and financial data, including aggregate borrowings of parent Crown corporations and other information, and the audited financial statements of the corporations, are also provided. The Report is divided into three parts:

Part I provides consolidated financial data on all parent Crown corporations, as reported by them at their financial year-end on or before July 31, 1990. It also provides other corporation-specific and aggregated information.

Part II lists the corporate interests of Canada, provides supplementary information about them, and lists the subsidiaries of Crown corporations.

Part III contains the audited financial statements for each of the parent Crown corporations.

ANNUAL REPORT TO PARLIAMENT ON CROWN CORPORATIONS AND OTHER CORPORATE INTERESTS OF CANADA

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Statement of Responsibility

This Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada is prepared under the direction of the President of the Treasury Board by the Crown Corporations Directorate of the Department of Finance and Treasury Board Secretariat. It responds to requirements of the *Financial Administration Act* that a consolidated report on the businesses and activities of parent Crown corporations, including information on all Crown corporations and other corporate interests of Canada, be tabled in Parliament. It is automatically referred to the Standing Committee on Public Accounts for review.

PART I

CONSOLIDATED REPORT ON THE BUSINESSES AND ACTIVITIES OF PARENT CROWN CORPORATIONS

CONSOLIDATED REPORT ON THE BUSINESSES AND ACTIVITIES OF PARENT CROWN CORPORATIONS

INTRODUCTION

Part I of this Annual Report is a compilation of the financial affairs of 55 parent and acting parent Crown corporations, including:

- the 45 parent Crown corporations contained in the listings of schedule III of the FAA Parts I and II;
- seven of the eight parent Crown corporations which, by s. 85(1) of the FAA, are exempt from the provisions of divisions I to IV of Part X of the FAA. The eighth exempt corporation, the Bank of Canada, is excluded from these tables because of the unique nature of its assets, liabilities, etc.;
- three subsidiaries of listed corporations which, by Orders pursuant to s. 86(2) of the FAA, report their affairs as if they were parent Crown corporations: Canada Lands Company (Mirabel) Ltd., Old Port of Montreal Corporation Inc., and Petro-Canada International Assistance Corp.;

1. Summary of Financial Information and Employment Data

- Table 1 presents financial and employment data for each parent Crown corporation as at the corporation's year-end.
- Table 2 provides data on the net earnings (loss), cash flow and financing activities as at each corporation's year-end.
- Table 3 compares the financial position of parent Crown corporations with the total recorded government investment as at March 31, 1990, the federal government's fiscal year-end. The table segregates Canada's investments into loans and advances, and investment in these corporations.

2. Summary Pages for each Parent Crown Corporation

- This section contains a summary page for each parent Crown corporation. Each page summarizes the corporation's financial performance for the past four years, and presents basic information about the corporation's mandate and background, along with general corporate data.

1. SUMMARY OF FINANCIAL INFORMATION AND EMPLOYMENT DATA

Description of Tables 1 and 2

Tables 1 and 2, which follow, respond to the requirement in subsection 151(3)(b) of the *Financial Administration Act* (FAA) that financial data, including employment and aggregate borrowings by corporations, be reported. The FAA calls for data for individual corporations "for their financial years ending on or before July 31, 1990". The year-ends of these corporations vary (i.e. March, April, July, August and December) but all end on or before July 31, 1990.

Reporting of data is based on the following definitions:

- **Liabilities** (current and long-term) include obligations (defined as short-term and long-term borrowings and capital leases) and other liabilities (accounts payable, accruals, and deferrals and other).
- **Shareholder's Equity** represents the equity of Canada. For four corporations, *Canadian Dairy Commission, Canada Council, The Canadian Wheat Board* and *Freshwater Fish Marketing Corporation*, the shareholder's equity is nil because the excess of assets over liabilities is due to clients.
- **Employment Data** describe the number of employees as at the year-end of the corporation. They relate to the parent corporation and all its subsidiaries. The Bank of Canada is excluded.
- **Net Earnings (Loss)** is after taxes, where applicable, and all extraordinary items. It includes appropriations received where the corporations have recorded them in earnings. For appropriation-dependent corporations, earnings is equivalent to "Excess of parliamentary appropriation over cost of operations".
- **Cash Flow** is defined as Net earnings (loss) from operations plus or minus items not requiring cash, for example, depreciation. Cash flow would also include appropriations where the corporation includes these in net earnings.
- **Changes to Obligations,** also called changes in net borrowings, includes changes during the financial period in outstanding long-term and short-term borrowings and capital leases.
- **Budgetary Funding from Canada** comprises cash paid for capital and operating purposes. Payments for which a class or kind of recipient is eligible are excluded from these data. (An example of such an exclusion is payments to railways under the *Maritime Freight Rates Act*.).

Description of Table 3

This table provides a comparison of the financial position of parent Crown corporations with the total recorded government investment in these corporations as at March 31, 1990, the government's year-end. The information is drawn from Volume I of the Public Accounts of Canada and is based on the financial statements for each Crown corporation. Since more than one-half of the corporations have other than March 31 year-ends, most of the data have been obtained from unaudited financial statements.

Reporting of data is based on the following definitions:

- **Loans and Advances and Investments** represent amounts recorded as assets in the accounts of Canada. The aggregate reserve in Canada's accounts in respect of all of these corporations is noted at the bottom of the table.
- **Aggregate Reserve** is as recorded in Canada's accounts pursuant to s.63(2) of the FAA.

TABLE 1

THE FINANCIAL POSITION AND EMPLOYMENT OF PARENT CROWN CORPORATIONS

(Crown corporation year-end, ending on or before July 31, 1990; $ million)

FAA Schedule	Year-end	Total Assets	Current Liabilities	Long Term Liabilities	Shareholder's Equity	Employment
Schedule III-I corporations:						
Atlantic Pilotage Authority	December 31	2.3	0.7	0.6	1.0	75
Atomic Energy of Canada Limited	March 31	951.7	147.7	593.2	210.8	4,337
Canada Deposit Insurance Corporation[4]	December 31	591.0	3.3	1,438.7	(851.0)	63
Canada Harbour Place Corporation	March 31	67.3	0.4	nil	66.9	26
Canada Lands Company Limited	March 31	nil	nil	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.[3]	March 31	0.5	0.3	nil	0.2	nil
Canada Lands Company (Mirabel) Ltd.[1]	March 31	1.0	1.0	nil	nil	8
Canada Mortgage and Housing Corporation	December 31	9,212.6	343.5	8,819.1	50.0	3,103
Canada Museums Construction Corporation Inc.	March 31	202.9	15.7	nil	187.2	22
Canadian Commercial Corporation	March 31	829.8	788.8	0.9	40.1	97
Canadian Dairy Commission	July 31	242.7	242.7	nil	nil	71
Canadian Livestock Feed Board	March 31	1.9	2.5	0.2	(0.9)	23
Canadian National (West Indies) Steamships, Ltd.	December 31	1.5	0.3	nil	1.2	nil
Canadian Patents and Development Limited	March 31	1.5	0.6	0.3	0.7	25
Canadian Saltfish Corporation	March 31	16.3	49.6	1.3	(34.7)	46
Cape Breton Development Corporation	March 31	475.0	46.2	nil	429.1	2,951
Defence Construction (1951) Limited	March 31	2.3	2.2	2.9	(2.9)	264
Enterprise Cape Breton Corporation	March 31	25.7	3.2	nil	22.5	71
Export Development Corporation	December 31	6,566.8	3,020.1	2,841.9	704.8	490
Farm Credit Corporation	March 31	3,816.7	126.9	3,763.6	(73.9)	753
Federal Business Development Bank	March 31	2,822.2	308.3	2,148.6	365.4	1,111
Freshwater Fish Marketing Corporation	April 30	30.0	26.7	nil	3.3	41
Great Lakes Pilotage Authority, Ltd.	December 31	4.3	2.4	3.1	(1.2)	103
Harbourfront Corporation	March 31	31.0	5.8	nil	25.2	255
International Centre for Ocean Development	March 31	1.8	1.2	nil	0.6	52
Laurentian Pilotage Authority	December 31	5.9	6.4	0.7	(1.1)	281
Marine Atlantic Inc.	December 31	484.2	50.4	436.7	(3.0)	3,198
Mingan Associates, Ltd.	December 31	nil	nil	nil	nil	nil
National Capital Commission	March 31	343.7	35.4	7.1	301.2	992
Old Port of Montreal Corporation Inc.[1]	March 31	2.8	2.6	0.2	nil	42
Pacific Pilotage Authority	December 31	4.3	1.5	0.5	2.3	175
Petro-Canada International Assistance Corporation[1,2]	March 31	3.1	3.1	nil	negl.	30
St. Lawrence Seaway Authority, The	March 31	600.3	13.8	12.8	573.7	970
Jacques Cartier and Champlain Bridges Incorporated, The[3]	March 31	24.3	4.1	0.7	19.4	83
Seaway International Bridge Corporation, Ltd., The[3]	December 31	0.7	0.5	0.2	negl.	19

Standards Council of Canada	March 31	2.2	1.1	0.2	0.9	64
VIA Rail Canada Inc.	December 31	938.0	210.4	122.1	605.6	6,372
Total III-I corporations		28,308.3	5,469.4	20,195.6	2,643.4	26,213
III-II corporations:						
Canada Development Investment Corporation	December 31	657.1	278.5	531.0	(152.4)	10
Canada Ports Corporation	December 31	118.9	4.3	2.5	112.1	84
Canada Post Corporation	March 31	2,507.8	604.2	413.5	1,490.0	50,522
Canadian National Railway Company	December 31	7,105.4	1,221.4	2,344.0	3,540.0	38,450
Halifax Port Corporation	December 31	69.4	3.3	3.8	62.4	95
Montreal Port Corporation	December 31	230.9	8.9	11.3	210.6	575
Petro-Canada	December 31	6,818.0	1,591.0	2,469.0	2,758.0	6,468
Canertech Inc.[3]	December 31	16.3	30.3	nil	(14.1)	nil
Port of Quebec Corporation	December 31	72.1	3.2	0.9	68.0	100
Prince Rupert Port Corporation	December 31	101.1	5.9	52.7	42.4	16
Royal Canadian Mint	December 31	101.2	25.3	19.0	56.9	776
Saint John Port Corporation	December 31	92.1	1.6	40.2	50.3	59
St. John's Port Corporation	December 31	16.5	0.8	3.0	12.7	18
Teleglobe Canada	December 31	0.3	negl.	nil	0.3	nil
Vancouver Port Corporation	December 31	303.4	10.8	4.8	287.8	230
Total III-II corporations		18,210.5	3,789.5	5,895.7	8,525.0	97,403
Total Schedule III corporations		46,518.8	9,258.9	26,091.3	11,168.4	123,616
Exempt (Unscheduled) Corporations						
Canada Council	March 31	181.9	26.3	7.2	148.4	227
Canadian Broadcasting Corporation	March 31	941.0	202.4	137.9	600.7	10,512
Canadian Film Development Corporation	March 31	47.8	32.7	0.3	14.8	182
Canadian Institute for International Peace and Security	March 31	2.1	0.4	nil	1.7	39
Canadian Wheat Board, The	July 31	4,939.0	1,319.4	3,619.6	nil	434
International Development Research Centre	March 31	22.1	12.7	5.4	4.0	464
National Arts Centre Corporation	August 31	7.6	6.6	0.6	0.3	315
Total, exempt corporations		6,141.5	1,600.5	3,771.0	769.9	12,173
Grand Total, parent Crown corporations (except Bank of Canada)		52,660.3	10,859.4	29,862.3	11,938.3	135,789[5]

See Notes following these tables.

negl.= negligible

TABLE 2

NET EARNINGS (LOSS), CASH FLOW AND FINANCING ACTIVITIES OF PARENT CROWN CORPORATIONS
(Crown corporation year-end, ending on or before July 31, 1990; $ million)

FAA Schedule	Net Earnings (Loss)	Cash Flow	Changes to Obligations (Net Borrowings)		Budgetary Funding
			Private Sector	Canada	
Schedule III-I corporations:					
Atlantic Pilotage Authority	34.8	239.4	nil	(0.1)	0.5
Atomic Energy of Canada Limited	(10.2)	(2.8)	(2.0)	(30.0)	205.6
Canada Deposit Insurance Corporation	166.3	88.9	nil	(308.0)	nil
Canada Harbour Place Corporation	(2.0)	negl.	nil	nil	nil
Canada Lands Company Limited	nil	nil	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.[3]	nil	nil	negl.	(0.6)	nil
Canada Lands Company (Mirabel) Ltd.[1]	(0.2)	(1.8)	nil	nil	1.0
Canada Mortgage and Housing Corporation	30.5	32.1	nil	(189.0)	1,592.6
Canada Museums Construction Corporation Inc.	nil	nil	nil	nil	33.2
Canadian Commercial Corporation	7.2	7.2	nil	nil	17.1
Canadian Dairy Commission	21.8	21.8	(13.2)	26.9	287.5
Canadian Livestock Feed Board	(19.1)	(18.9)	nil	nil	18.1
Canadian National (West Indies) Steamships, Ltd.	0.1	0.1	nil	nil	nil
Canadian Patents and Development Limited	0.2	0.2	nil	nil	0.8
Canadian Saltfish Corporation	(19.4)	(7.3)	nil	2.0	nil
Cape Breton Development Corporation	(73.8)	(9.4)	nil	(34.0)	54.0
Defence Construction (1951) Limited	0.1	0.5	nil	0.8	nil
Enterprise Cape Breton Corporation	(16.8)	(8.8)	nil	nil	7.3
Export Development Corporation	(198.8)	134.3	252.0	nil	nil
Farm Credit Corporation	(2.7)	18.0	(112.0)	(705.0)	nil
Federal Business Development Bank	10.3	63.1	234.0	nil	33.4
Freshwater Fish Marketing Corporation	0.3	1.6	(6.4)	7.0	nil
Great Lakes Pilotage Authority, Ltd.	(0.3)	0.1	nil	nil	nil
Harbourfront Corporation	(5.2)	(4.7)	nil	nil	3.6
International Centre for Ocean Development	(9.6)	(9.6)	nil	nil	10.1
Laurentian Pilotage Authority	(1.8)	(1.6)	nil	nil	1.6
Marine Atlantic Inc.	(4.3)	(3.0)	0.7	nil	276.0
Mingan Associates, Ltd.	nil	nil	nil	nil	nil
National Capital Commission	6.3	10.8	nil	nil	94.1
Old Port of Montreal Corporation Inc.[1]	(4.4)	(2.7)	nil	nil	6.0
Pacific Pilotage Authority	(0.5)	(0.3)	negl.	nil	nil
Petro-Canada International Assistance Corporation[1,2]	negl.	negl.	negl.	nil	49.3
St. Lawrence Seaway Authority, The	(2.8)	9.6	nil	nil	26.9
Jacques Cartier and Champlain Bridges Incorporated, The[3]	(14.9)	(13.7)	1.4	nil	13.8
Seaway International Bridge Corporation, Ltd., The[3]	0.4	0.5	0.1	0.2	nil

Standards Council of Canada	0.2	0.4	nil	nil	7.6
VIA Rail Canada Inc.	(293.8)	(162.8)	nil	nil	531.5
Total III-I corporations	(402.1)	381.2	354.6	(1,229.8)	3,271.6
III-II corporations:					
Canada Development Investment Corporation	(292.4)	1.8	(192.0)	34.0	nil
Canada Ports Corporation	0.8	6.6	nil	(12.8)	2.7
Canada Post Corporation[6]	148.8	164.1	nil	nil	nil
Canadian National Railway Company	205.8	485.8	(184.0)	(12.0)	17.0
Halifax Port Corporation	4.6	6.8	nil	(0.3)	nil
Montreal Port Corporation	5.2	16.4	nil	(0.4)	nil
Petro-Canada	31.0	569.0	(62.0)	nil	nil
Canertech Inc.[3]	1.3	1.3	0.4	nil	nil
Port of Quebec Corporation	1.7	3.8	nil	nil	nil
Prince Rupert Port Corporation	4.4	5.1	nil	6.3	nil
Royal Canadian Mint	7.8	10.5	nil	(68.0)	nil
Saint John Port Corporation	0.2	3.0	nil	nil	nil
St. John's Port Corporation	0.4	1.2	nil	(0.2)	2.1
Teleglobe Canada	0.1	0.1	nil	nil	nil
Vancouver Port Corporation	28.4	36.4	nil	(0.2)	nil
Total III-II corporations	148.1	1,311.9	(437.6)	(53.6)	21.8
Total Schedule III corporations	(254.0)	1,693.1	(83.0)	(1,283.4)	3,293.4
Exempt (Unscheduled) Corporations					
Canada Council	2.0	2.5	nil	nil	103.5
Canadian Broadcasting Corporation	(103.6)	(38.8)	(2.0)	nil	981.4
Canadian Film Development Corporation	(155.0)	(148.5)	nil	nil	145.6
Canadian Institute for International Peace and Security	negl.	(0.1)	nil	nil	5.0
Canadian Wheat Board, The	nil	nil	629.0	nil	19.0
International Development Research Centre	(9.9)	(8.5)	nil	nil	108.5
National Arts Centre Corporation	(16.3)	(15.2)	(0.6)	nil	17.4
Total, exempt corporations	(282.8)	(208.6)	626.4	nil	1,380.4
Grand Total, parent Crown corporations (except Bank of Canada)	(536.8)	1,484.5	543.4	(1,283.4)	4,673.8

See Notes following these tables.

negl.= negligible

TABLE 3

COMPARISON OF FINANCIAL POSITION OF PARENT CROWN CORPORATIONS WITH TOTAL RECORDED GOVERNMENT INVESTMENT

as at March 31, 1990 ($ millions)[*]

	Financial Position				Total Recorded Government Investment		
		Liabilities					
FAA Schedule	Total Assets	Private Sector Borrowings and Other	Government	Total Liabilities	Loans and Advances	Investment	Total
III-I corporations:							
Atlantic Pilotage Authority	2.0	1.1	0.1	1.2	nil	nil	nil
Atomic Energy of Canada Limited	951.7	152.1	588.9	741.0	480.9	164.2	645.1
Canada Deposit Insurance Corporation	519.9	0.5	1,407.2	1,407.7	1,375.0	nil	1,375.0
Canada Harbour Place Corporation	67.4	0.4	nil	0.4	nil	nil	nil
Canada Lands Company Limited	nil	nil	nil	nil	nil	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.[3]	0.5	nil	0.3	0.3	nil	nil	nil
Canada Lands Company (Mirabel) Ltd.[1]	1.0	0.3	0.7	1.0	nil	nil	nil
Canada Mortgage and Housing Corporation	8,926.8	56.8	8,820.0	8,876.8	8,678.3	25.0	8,703.3
Canada Museums Construction Corporation	202.9	15.4	0.3	15.7	nil	nil	nil
Canadian Commercial Corporation	829.8	788.3	1.5	789.8	nil	nil	nil
Canadian Dairy Commission	146.2	97.9	48.3	146.2	47.8	nil	47.8
Canadian Livestock Feed Board	1.9	2.7	nil	2.7	nil	nil	nil
Canadian National (West Indies) Steamships, Ltd.	1.5	negl.	0.3	0.3	0.3	negl.	0.3
Canadian Patents and Development Limited	1.5	0.9	nil	0.9	nil	nil	nil
Canadian Saltfish Corporation	16.3	6.8	44.2	51.0	44.0	nil	44.0
Cape Breton Development Corporation	475.3	25.2	21.0	46.2	7.0	nil	7.0
Defence Construction (1951) Limited	2.3	4.1	1.0	5.1	nil	nil	nil
Enterprise Cape Breton Corporation	25.7	3.2	negl.	3.2	nil	nil	nil
Export Development Corporation	6,960.6	6,173.4	5.7	6,179.1	nil	772.0	772.0
Farm Credit Corporation	3,816.7	1,275.1	2,615.4	3,890.5	2,549.5	818.3	3,367.8
Federal Business Development Bank	2,822.2	2,456.2	0.6	2,456.8	nil	294.0	294.0
Freshwater Fish Marketing Corporation	31.6	8.6	23.0	31.6	22.2	nil	22.2
Great Lakes Pilotage Authority, Ltd.	1.9	3.4	nil	3.4	nil	nil	nil
Harbourfront Corporation	31.0	5.8	nil	5.8	nil	nil	nil
International Centre for Ocean Development	1.8	1.0	0.2	1.2	nil	nil	nil
Laurentian Pilotage Authority	3.7	5.3	nil	5.3	nil	nil	nil
Marine Atlantic Inc.	465.3	460.7	4.0	464.7	nil	nil	nil
Mingan Associates, Ltd.	0.4	nil	nil	nil	nil	nil	nil
National Capital Commission	343.7	38.7	3.8	42.5	nil	nil	nil

Old Port of Montreal Corporation Inc.[1]	2.8	1.3	1.5	2.8	nil	nil	nil
Pacific Pilotage Authority	4.7	2.7	nil	2.7	nil	nil	nil
Petro-Canada International Assistance Corporation[1,2]	nil	nil	nil	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	600.3	26.6	0.1	26.7	nil	nil	nil
Jacques Cartier and Champlain Bridges Incorporated, The[3]	24.3	4.7	0.1	4.8	nil	nil	nil
Seaway International Bridge Corporation, Ltd., The[3]	0.5	0.5	nil	0.5	nil	nil	nil
Standards Council of Canada	2.2	1.3	0.1	1.4	nil	nil	nil
VIA Rail Canada Inc.	908.0	266.5	27.3	293.8	nil	9.3	9.3
Total III-I corporations	28,198.9	11,887.5	13,615.6	25,503.1	13,205.0	2,082.8	15,287.8
III-II corporations:							
Canada Development Investment Corporation	550.2	581.9	141.8	723.7	nil	395.7	395.7
Canada Ports Corporation	118.2	2.7	2.4	5.1	15.1	nil	15.1
Canada Post Corporation	2,507.8	841.6	176.1	1,017.7	80.0	nil	80.0
Canadian National Railway Company	7,137.1	3,267.9	322.8	3,590.7	161.1	2,278.9	2,440.0
Halifax Port Corporation	69.0	2.8	3.5	6.3	3.5	nil	3.5
Montreal Port Corporation	229.8	11.6	8.8	20.4	6.6	nil	6.6
Petro-Canada	7,276.0	3,724.6	769.7	4,494.3	nil	4,299.1	4,299.1
Canertech Inc.[3]	16.3	0.8	29.6	30.4	nil	nil	nil
Port of Quebec Corporation	71.3	3.6	0.2	3.8	nil	nil	nil
Prince Rupert Port Corporation	112.9	4.8	65.6	70.4	17.3	nil	17.3
Royal Canadian Mint	94.0	18.7	17.1	35.8	40.0	13.6	53.6
Saint John Port Corporation	92.4	21.6	20.7	42.3	20.1	nil	20.1
St. John's Port Corporation	16.7	0.6	3.2	3.8	3.1	nil	3.1
Teleglobe Canada	0.3	nil	negl.	negl.	nil	nil	nil
Vancouver Port Corporation	302.1	12.2	3.8	16.0	3.7	nil	3.7
Total III-II corporations	18,594.1	8,495.4	1,565.3	10,060.7	350.5	6,987.3	7,337.8
Total Schedule III corporations	46,793.0	20,382.9	15,180.9	35,563.8	13,555.5	9,070.1	22,625.6

TABLE 3

COMPARISON OF FINANCIAL POSITION OF PARENT CROWN CORPORATIONS WITH TOTAL RECORDED GOVERNMENT INVESTMENT

as at March 31, 1990 ($ millions)*—*Concluded*

	Financial Position				Total Recorded Government Investment		
		Liabilities					
FAA Schedule	Total Assets	Private Sector Borrowings and Other	Govern-ment	Total Liabilities	Loans and Advances	Investment	Total
Exempt (Unscheduled) Corporations							
Canada Council	135.8	30.3	0.4	30.7	nil	nil	nil
Canadian Broadcasting Corporation	941.0	294.5	45.8	340.3	33.0	nil	33.0
Canadian Film Development Corporation	47.8	33.0	nil	33.0	nil	nil	nil
Canadian Institute for International Peace and Security	2.1	0.4	nil	0.4	nil	nil	nil
Canadian Wheat Board, The	5,360.9	5,328.2	32.6	5,360.8	nil	nil	nil
International Development Research Centre	22.1	17.1	1.0	18.1	nil	nil	nil
National Arts Centre Corporation	7.8	5.9	0.6	6.5	nil	nil	nil
Total, exempt corporations	6,517.5	5,709.4	80.4	5,789.8	33.0	nil	33.0
Grand Total, parent Crown corporations except Bank of Canada)	53,310.5	26,092.3	15,261.3	41,353.6	13,588.5	9,070.1	22,658.6
Aggregate reserve in Canada's accounts							(4,500.0)
Total Recorded Government Investment							18,158.6

See Notes following these tables.

negl.= negligible

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* Data for this table have been extracted from Sections 5 and 6 of Volume I of the Public Accounts 1989-90.

Notes to Tables 1, 2 and 3

Tables 1, 2 and 3

1. Petro-Canada International Assistance Corporation and two subsidiaries of Canada Lands Company Limited (Canada Lands Company (Mirabel) Ltd. and Old Port of Montreal Corporation Inc.) are shown amongst III-I corporations since, though not scheduled, they had been directed, pursuant to section 86(2) of the FAA, to report their affairs as if they were (III-I) parent Crown corporations.

2. Petro-Canada International Assistance Corporation is consolidated with Petro-Canada. Its financial status is immaterial.

3. Four wholly-owned subsidiaries have been added to the tables because their financial status is not consolidated with their parent Crown corporations: Canada Lands (Vieux-Port de Québec) Inc., Canertech Inc., The Jacques Cartier and Champlain Bridges Corporation Ltd., and The Seaway International Bridge Corporation, Ltd.

Table 1

4. The shareholder's equity for Canada Deposit Insurance Corporation takes account of the position of its Deposit Insurance Fund.

5. Employment data in last year's Annual Report was reported at March 31, 1989. This year, employment data is at the financial year-end of the Crown corporations and employment in them totals 135,789. The comparable figure for 1989 is 142,053 employees.

Table 2

6. Budgetary funding to Canada Post Corporation excludes cultural and special mail subsidies of $240 million from the Department of Communications. Last year, the subsidy was $250 million.

2. SUMMARY PAGES FOR EACH PARENT CROWN CORPORATION

A Summary Page is provided for each Parent Crown corporation and for the three subsidiaries that report their affairs as if they were parent Crown corporations.

Each Summary Page presents basic information about a corporation's mandate, origins and present status and names the senior officers. As well, a financial summary provides information such as obligations (which comprise long-term and short-term loan borrowings plus capital leases) and details of the funding provided to the corporation and its subsidiaries by Canada. The non-budgetary amounts displayed in the financial summary include equity infusions as well as loan funding.

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Canada Council 20
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Canada Development Investment Corporation 22
Canada Harbour Place Corporation 23
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Canadian Film Development Corporation 33
Canadian Institute for International Peace and Security 34
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Canadian National Railway Company 36
Canadian National (West Indies) Steamships, Ltd. 37
Canadian Patents and Development Limited 38
Canadian Saltfish Corporation 39
Canadian Wheat Board, The 40
Cape Breton Development Corporation 41
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SUMMARY PAGE

ATLANTIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interest of safety, an efficient pilotage service within designated waters in and around the Atlantic provinces.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governer in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1203 Bank of Montreal Tower 5151 George Street Halifax, Nova Scotia B3J 1M5
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	C.R. (Ted) Worthington
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	2.3	1.9	2.0	1.4
Obligations to the private sector	nil	nil	0.2	0.1
Obligations to Canada	0.1	0.2	0.3	0.4
Shareholder's Equity	1.0	0.5	negl.	(0.3)
Cash from Canada for the year				
Budgetary	0.5	0.4	0.5	0.4
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

negl. = negligible

SUMMARY PAGE

ATOMIC ENERGY OF CANADA LIMITED

MANDATE

To develop the utilization of atomic energy for peaceful purposes. The mandate of the corporation is prescribed by s. 10 of the *Atomic Energy Control Act* as that section read before its repeal and by its charter and articles of incorporation.

BACKGROUND

Founded in 1952, AECL develops Candu power generating technology. It operates research and development laboratories at Chalk River, Ontario and at Pinawa, Manitoba. Three provincial utilities receive federal financing for nuclear facilities through AECL and make repayments to it which are passed on to Canada. The corporation was responsible for Candu reactors built in Argentina and in Korea and is providing services related to Candu reactors under construction in Romania. Its design and engineering teams contribute to the continued improvement and development of nuclear power stations and nuclear technology in general. In 1988, the Radiochemical and Medical Products components of AECL were incorporated as wholly owned subsidiaries (Nordion International Inc. and Theratronics International Limited) and transferred to Canada Development Investment Corporation for sale to the private sector. Enabling legislation concerning the sale of both corporations was enacted on January 30, 1990.

CORPORATION DATA

HEAD OFFICE	344 Slater Street Ottawa, Ontario K1A 0S4
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Jake Epp, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	February 14, 1952 under Part I of *Canada Corporations Act*; continued July 8, 1977 under the *Canada Business Corporations Act*; certificate amended July 15, 1982.
CHIEF EXECUTIVE OFFICER	Dr. Stanley R. Hatcher
CHAIRMAN	Robert Ferchat
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	952	994	1,036	1,018
Obligations to the private sector	19	21	22	23
Obligations to Canada	544	574	601	626
Shareholder's Equity	211	216	207	196
Cash from Canada for the year				
Budgetary	206	203	175	218
Non-budgetary	nil	nil	nil	nil
Dividends	nil	16.4	nil	nil

SUMMARY PAGE

BANK OF CANADA

MANDATE

The Bank of Canada is responsible for the formulation and implementation of monetary policy in Canada and acts as the government's fiscal agent. The Bank has the sole right to issue currency intended for circulation in Canada and it fixes the percentage of the deposit liabilities of chartered banks which they must maintain as secondary reserves. It conducts open-market operations, buying or selling securities as, in its judgement, the progress of Canada's economy requires. As fiscal agent, it handles the issue of securities of Canada and payment of related interest and principal; it also cashes and negotiates cheques drawn on the Receiver General. It administers the Exchange Fund Account and acts as agent for the government's operations in the foreign exchange market.

BACKGROUND

The Bank was created by its Act in 1934 as Canada's central bank.

CORPORATION DATA

HEAD OFFICE	234 Wellington Street Ottawa, Ontario K1A 0G9
STATUS	Acts as the fiscal agent of the Government of Canada; is exempt from the provisions of Divisions I to IV of Part X of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Michael Wilson, P.C., M.P.
DEPARTMENT	Finance
YEAR AND MEANS OF INCORPORATION	1934, by the *Bank of Canada Act* (R.S.C. 1985, c. B-2).
CHIEF EXECUTIVE OFFICER	John Crow
AUDITOR	Coopers & Lybrand and Peat Marwick

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	**1988**	**1987**	**1986**
Expenses, before depreciation	172	159	151	143

Note: This Financial Summary is cursory compared with that for any other corporation in this Report. This is appropriate because the nature of the operations of a central bank makes its financial statements unique in their import. For example: the Bank's assets are mostly securities of Canada and its revenues are mostly the interest paid to it by Canada on those securities. Therefore, the substantial net income (1988, $1,938 million; 1989, $2,239 milllion) which the Bank pays to Canada is essentially the completion of a circular flow of cash, diminished by the amount of the Bank's operating expenses.

SUMMARY PAGE

CANADA COUNCIL

MANDATE

To foster and promote the study, enjoyment and production of works in the arts and to coordinate UNESCO activities in Canada and Canadian participation in various UNESCO activities abroad, apart from political questions and assistance to developing countries.

BACKGROUND

The Council receives a parliamentary appropriation each year for its operations. As well, it has income from the $50 million Endowment Fund which was created by its Act and from monies and properties donated to the Council and administered as Special Funds. It is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1P 5V8
STATUS	Exempt from Divisions I to IV of Part X of the *Financial Administration Act*. Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1957, by the *Canada Council Act* (R.S.C. 1985, c. C-2).
CHIEF EXECUTIVE OFFICER	Joyce Zemans
CHAIRMAN	Alan Gotlieb
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Assets — Endowment Account	135.8	130.7	128.7	121.2
— Special Funds	46.1	41.2	40.1	38.8
Cash from Canada for the year				
Budgetary	103.5	93.3	96.9	85.5
Non-budgetary	nil	nil	nil	nil
Other revenues	11.2	10.5	9.4	9.6
Outlays on grants, services and art	94.9	93.5	82.7	84.3
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADA DEPOSIT INSURANCE CORPORATION

MANDATE

To provide limited insurance in respect of deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies). To be instrumental in the promotion of standards of sound business and financial practices for member institutions and to promote and otherwise contribute to the stability and competitiveness of the financial system in Canada.

BACKGROUND

The corporation was established by the *Canada Deposit Insurance Corporation Act* in 1967. Member institutions pay annual premiums to the Deposit Insurance Fund to meet depositors' claims. Recent payments to depositors of insolvent financial institutions have caused this fund to have a net deficit position. Premium rates were increased in 1985 and annual premium revenue of the Fund is now approximately $245 million.

CORPORATION DATA

HEAD OFFICE	320 Queen Street P.O. Box 2340, Station D Ottawa, Ontario K1P 5W5
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Gilles Loiselle, P.C., M.P. President of Treasury Board of Canada Minister of State for Finance.
DEPARTMENT	Finance
YEAR AND MEANS OF INCORPORATION	1967; by the *Canada Deposit Insurance Corporation Act* (R.S.C. 1985, c. C-3).
CHIEF EXECUTIVE OFFICER	Jean Pierre Sabourin
CHAIRMAN	Ronald McKinlay
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987 (restated)	1986
At the end of the year				
Total Assets	591	732	735	1,001
Obligations to the private sector	nil	nil	581	1,277
Obligations to Canada	1,439	1,747	1,258	965
Shareholder's Equity*	(851)	(1,017)	(1,108)	(1,245)
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	(320)	489	293	9
Dividends	nil	nil	nil	nil

* Represents deficiency in the Insurance Fund.

SUMMARY PAGE

CANADA DEVELOPMENT INVESTMENT CORPORATION

MANDATE

To effectively manage Crown corporations and investments which are assigned to it and to effect the privatization of these, where appropriate.

BACKGROUND

CDIC manages its wholly-owned subsidiaries, Canada Eldor Inc. (successor to Eldorado Nuclear Limited) which now holds a 38.5 percent interest in CAMECO, Cartierville Financial Corporation, Nordion International Inc., Theratronics International Limited and a portfolio holding of Varity Corporation. During 1989, pursuant to a directive from the Governor-in-Council, CDIC acquired 51% ownership of Ginn and Company and GLC Publishers Limited from Gulf & Western Inc. Ginn and Company and GLC Publishers Limited were subsequently amalgamated and renamed Ginn Publishing Canada Inc. CDIC also manages, on behalf of Canada, Teleglobe Canada and the government's holdings in National Sea Products Limited.

Legislation authorizing the privatization of Nordion International Inc. and Theratronics International Limited received Royal Assent on January 30, 1990.

CORPORATION DATA

HEAD OFFICE	Suite 2703 Scotia Plaza P.O. Box 320 Toronto, Ontario M5H 3Y2
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John McDermid, P.C., M.P. Minister of State (Privatization and Regulatory Affairs).
YEAR AND MEANS OF INCORPORATION	1982; by Canada Development Corporation under the *Canada Business Corporations Act*. Letters patent, May 26, 1982.
CHIEF EXECUTIVE OFFICER	Ward C. Pitfield
CHAIRMAN	W. Darcy McKeough
AUDITOR	Peat Marwick Thorne and the Auditor General of Canada.

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989*	1988*	1987	1986
At the end of the year				
Total Assets	657	1,094	285	336
Obligations to the private sector	539	731	nil	nil
Obligations to Canada	152	118	1	1
Shareholder's Equity (Deficiency)	(152)	139	226	287
Cash from Canada to subsidiaries for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	nil	3.03	56.5	111.0

* The financial statements of Eldorado Nuclear Limited were consolidated in those of the corporation from October 1, 1988. (Subsequent to that year end, Eldorado's name was changed to Canada Eldor Inc.)

SUMMARY PAGE

CANADA HARBOUR PLACE CORPORATION

MANDATE

To administer properties at Canada Place in Vancouver, originally constructed as the Canadian pavilion at Expo 86.

BACKGROUND

The Corporation was incorporated in 1982 to design, construct and manage Canada Place, a facility built by the federal government as its contribution to Expo 86. The facility includes a cruise ship terminal, a hotel, an office complex, a convention centre (formerly the location of the Canadian pavilion at Expo 86) leased to the Province of British Columbia, a parking lot, and various commercial and public use areas. The government announced in the February 1990 Budget that the Corporation would be wound up and its assets transferred to another federal entity.

CORPORATION DATA

HEAD OFFICE	Suite 690 999 Canada Place Vancouver, British Columbia V6C 3C1
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1982; by letters patent (no. 132316) under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Thomas G. Rust
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	67.3	69.3	71.0	86.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	66.9	68.9	70.6	80.3
Cash from Canada for the year				
Budgetary	nil	nil	2.0	13.6
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADA LANDS COMPANY LIMITED

MANDATE

The Canada Lands Company Limited has the mandate to hold certain leases for two properties in London, England and two properties on Indian reserves in Canada. It is also the sole shareholder in three subsidiary corporations.

BACKGROUND

Formerly the Public Works Land Company Limited, the corporation has not been involved in any financial transactions. It has three subsidiaries, Canada Lands Company (Mirabel) Limited, Old Port of Montreal Corporation Inc. and Canada Lands Company (Vieux-Port de Québec) Inc.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Confederation Heights Riverside Drive Ottawa, Ontario K1A 0M2
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer Mackay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1956; by letters patent; reorganized under the *Canada Business Corporations Act*, September 19, 1977. Certificate of Continuance under the *Canada Business Corporations Act* July 7, 1981.
CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	Auditor General of Canada

FINANCIAL INFORMATION

The corporation's financial year ends March 31. No value is assigned in its accounts to any of its assets; the accounts of its subsidiaries are reported separately and are not consolidated with those of this corporation since it is not likely to benefit from any increase in the equity of the subsidiaries.

SUMMARY PAGE

CANADA LANDS COMPANY(MIRA[illegible]EL) LIMITED

MANDATE

To administer, pending disposition, and sell on behalf of the Crown, properties peripheral to the Mirabel airport. The authority now in place for this mandate extends to March 31, 1991.

BACKGROUND

Since July 1982, the corporation has managed the lands which the Crown had acquired for the international airport at Mirabel but which were not required for the functioning of the airport. A program for the sale of all those properties has been developed and is being implemented by the corporation.

CORPORATION DATA

HEAD OFFICE	9850 Belle Rivière P.O. Box 180 Mirabel, Quebec J0N 1S0
STATUS	A wholly-owned subsidiary of Canada Lands Company Limited. It has been directed by Order in Council (PC 1987-86) to report its affairs as if it is a parent Crown corporation. An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jocelyne Ouellette
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	1.0	1.2	2.7	5.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	nil	nil	nil	nil
Cash from Canada for the year				
Budgetary	1.0	4.7	5.0	6.8
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADA MORTGAGE AND HOUSING CORPORATION

MANDATE

To promote the construction of new houses, the repair and modernization of existing houses and the improvement of housing and living conditions.

BACKGROUND

Established in 1946, the corporation acts as the government's agent in the provision of grants, contributions and subsidies for the advancement of housing and community development. It conducts research and provides policy advice to government; administers the Mortgage Insurance Fund, the prime purpose of which is to ensure an adequate supply of mortgage funds for housing, lends to groups and individuals for housing purposes and invests in housing-related projects.

CORPORATION DATA

HEAD OFFICE	682 Montreal Road Ottawa, Ontario K1A 0P7
STATUS	Schedule III, Part I An agent of Her Majesty except when s. 14 of its Act applies.
APPROPRIATE MINISTER	The Honourable Alan Redway, P.C., M.P. Minister of State (Housing)
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1946; by the *Central Mortgage and Housing Corporation Act* (R.S.C. 1985, c. C-7).
CHIEF EXECUTIVE OFFICER	Eugene A. Flichel
CHAIRMAN	Robert E. Jarvis, Q.C.
AUDITOR	Deloitte & Touche and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987 (restated)	1986
At the end of the year				
Total Assets	9,213	9,306	9,540	9,805
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	8,819	9,008	9,271	9,514
Shareholder's Equity	50	50	50	50
Cash from Canada for the year				
Budgetary	1,593	1,529	1,473	1,355
Non-budgetary, before repayments	280	269	270	222
Transfer of Net Income*	30.5	50.2	35.0	24.6

* Transfer of net income (after income taxes) to the Receiver General for Canada.

SUMMARY PAGE

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANDATE

To construct in the National Capital Region new buildings for the National Gallery of Canada, the Canadian Museum of Civilization, and any other museum that the Governor in Council may direct.

BACKGROUND

Construction of the new museum buildings is completed and the corporation plans to cease active operations by March 31, 1991. The Order in Council authorizing CMCC's establishment (P.C. 1981-1838) states that, unless otherwise directed by the Governor in Council, the corporation is to be wound up after completion of the construction projects. Bill C-73, tabled May 31, 1990, provides for a change in CMCC's status from parent Crown corporation to subsidiary of Canada Lands Company Limited. The corporation will be dissolved once outstanding liabilities and claims are resolved.

CORPORATION DATA

HEAD OFFICE	55 Murray Street P.O. Box 395, Station A Ottawa, Ontario K1N 5M3
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1982; by letters patent (No. 0132114) under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	**1988-89**	**1987-88**	**1986-87**
At the end of the year				
Total Assets	202.9*	177.1*	249.9	173.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	187.2	155.5	226.1	157.4
Cash from Canada for the year				
Budgetary	33.2	68.0	68.8	66.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* Assets etc. values reflect the transfer of the National Gallery to Department of Public Works.

SUMMARY PAGE

CANADA PORTS CORPORATION

MANDATE

To plan and coordinate the development of the 15 ports and harbours to achieve the objectives of the national ports policy and to support Canadian international trade objectives. The corporation is directly responsible for the administration, management and control of eight of the fifteen ports and harbours which have not been granted local port corporation status.

BACKGROUND

The corporation was established in 1983 with responsibility for the 15 ports and harbours across Canada that previously fell under the jurisdiction of the National Harbours Board. Subsequently, local port corporations were established at Montreal and Vancouver (in July 1983), at Halifax, Quebec and Prince Rupert (in June 1984), at St. John's (in June 1985), and at Saint John (in December 1986). These corporations are now operating with a high degree of local autonomy.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1A 0N6
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; pursuant to the *National Harbours Board Act* (R.S.C. 1970, N-8, s. 3); reconstituted by the *Canada Ports Corporation Act* (R.S.C. 1985, c. C-9).
CHIEF EXECUTIVE OFFICER	Jean Michel Tessier
CHAIRMAN	The Honourable Ronald Huntington, P.C.
AUDITOR	Coopers & Lybrand

FINANCIAL SUMMARY* ($ million) Financial year ending December 31.

	1989	1988	1987	1986 (restated)
At the end of the year				
Total Assets	118.9	102.9	95.4	100.4[1]
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	1.3	14.1[2]	1.5[3]	19.5
Shareholder's Equity	112.1[4]	82.9	88.7	67.5
Cash from Canada for the year				
Budgetary	2.7	2.8	2.1	13.0
Non-budgetary	nil	nil	nil	nil
Dividends	0.07	0.1	1.00	26.69

[1] Assets and related liabilities of this corporation have been transferred to new local port corporations.

[2] Includes $12.7 in dividends to Canada declared and unpaid, plus interest.

[3] In 1987, $17.8 million loan principal owed to Canada was forgiven. That amount and related interest forgiven was added to the corporation's contributed capital.

[4] Equity for 1989 includes $28.6 million for the Interport Loan Fund. The comparable equity figure without the Interport Loan Fund amount is $83.6 million.

SUMMARY PAGE

CANADA POST CORPORATION

MANDATE

To operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of Canadians.

BACKGROUND

The *Canada Post Corporation Act* requires the corporation to fulfill its mandate while improving and extending its products and services, having regard to the need to conduct its operations on a self-sustaining financial basis. The corporation is also called upon to manage its human resources "in a manner that will both attain the objects of the corporation and ensure the commitment and dedication of its employees." Canada pays subsidies to the corporation in support of the publishing industry, for Northern parcel mails, parliamentary free mail, and blind persons' free mail. The corporation does not now receive operating subsidies from Canada.

CORPORATION DATA

HEAD OFFICE	Sir Alexander Campbell Building Confederation Heights Ottawa, Ontario K1A 0B1
STATUS	Schedule III, Part II (since June 1, 1989) An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Harvie Andre, P.C., M.P.
DEPARTMENT	Industry, Science and Technology
YEAR AND MEANS OF INCORPORATION	1981; by the *Canada Post Corporation Act* (R.S.C. 1985, c. C-10), proclaimed October 16, 1981.
CHIEF EXECUTIVE OFFICER	Donald H. Lander
CHAIRMAN	Sylvain Cloutier
AUDITOR	Deloitte Haskins & Sells Associates and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	2,508	2,734	2,574	2,629
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	80	80	nil	nil
Shareholder's Equity	1,490	1,643	1,612	1,598
Cash from Canada for the year				
Budgetary*	nil	nil	191	232
Non-budgetary	nil	80	nil	nil
Dividends	nil**	nil	nil	nil

* Budgetary amounts do not include payments for cultural and special mails.

** Payment of $60 million declared and made June 1990.

SUMMARY PAGE

CANADIAN BROADCASTING CORPORATION

MANDATE

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, all of which should be predominantly Canadian in content and character.

BACKGROUND

Established in 1936 by the *Broadcasting Act*; major amendments were made to this Act in 1958 and 1968. Today, about 28 percent of the corporation's revenues is from advertising.

CORPORATION DATA

HEAD OFFICE	1500 Bronson Avenue P.O. Box 8478 Ottawa, Ontario K1G 3J5
STATUS	Exempt from Divisions I to IV of Part X of the *Financial* Administration Act; subject to Part VIII of this Act as it read immediately before the 1984 repeal thereof. An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1936, by the *Broadcasting Act* (R.S.C. 1985, c. B-9).
CHAIRMAN (Designate)	Patrick Watson
PRESIDENT AND CHIEF EXECUTIVE OFFICER	Gerard Veilleux
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87 (restated)
At the end of the year				
Total Assets	941	869	799	755
Obligations to the private sector	2	4	6	1
Obligations to Canada	33	33	33	33
Shareholder's Equity	601	552	508	461
Cash from Canada for the year				
Budgetary	981	915	888	855
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADIAN COMMERCIAL CORPORATION

MANDATE

To assist in the development of trade between Canada and other nations.

BACKGROUND

Established in 1946, the corporation serves as prime contractor when other countries wish to purchase goods and services from Canada on a government-to-government basis. As well, it assists in sales to international agencies.

CORPORATION DATA

HEAD OFFICE	Metropolitan Centre 11th Floor 50 O'Connor Street Ottawa, Ontario K1A 0S6
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P., Minister for International Trade
DEPARTMENT	External Affairs and International Trade Canada
YEAR AND MEANS OF INCORPORATION	1946; by the *Canadian Commercial Corporation Act* (R.S.C. 1985, c. C-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Hugh Mullington
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	829.8	686.3	606.3	493.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	40.1	33.8	29.4	31.4
Cash from Canada for the year				
Budgetary	17.1	15.3	11.8	16.1
Non-budgetary	nil	nil	nil	nil
Dividends	0.9*	nil	nil	nil

* Subsequent to March 31, 1990, the Board of Directors approved another dividend of $1.4 million to Canada for the year ending 1991.

SUMMARY PAGE

CANADIAN DAIRY COMMISSION

MANDATE

To provide efficient producers of milk and cream with an opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

BACKGROUND

Established in 1966, the corporation administers the following elements of the federal dairy program: calculation of Target Price for milk and cream for industry; market support for the Target Price through a nationwide offer to purchase butter and skim milk powder; direct support payments on eligible milk and cream shipments; international marketing of dairy products not required for domestic consumption; receipt of levies collected by provinces from farmers to finance the cost of exporting products surplus to domestic requirements; and coordination of national supply management of industrial milk production.

CORPORATION DATA

HEAD OFFICE	Pebb Building 2197 Riverside Drive Ottawa, Ontario K1A 0Z2
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Don Mazankowski, P.C., M.P. Deputy Prime Minister
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1966; by the *Canadian Dairy Commission Act* (R.S.C. 1985, c. C-15).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Roch Morin
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending July 31.

	1988-89	1987-88	1986-87	1985-86
At the end of the year				
Total Assets	242.7	222.8	212.2	259.8
Obligations to the private sector	69.0	82.2	77.9	89.9
Obligations to Canada	114.3	87.4	85.2	126.3
Shareholder's Equity	nil	nil	nil	nil
Cash from Canada for the year				
Budgetary*	287.5	290.2	287.0	292.2
Non-budgetary, net	26.9	2.2	(41.1)	(108.0)
Dividends	nil	nil	nil	nil

* Includes payments via the Agricultural Stabilization Board.

SUMMARY PAGE

CANADIAN FILM DEVELOPMENT CORPORATION

MANDATE

To foster and promote the development of a feature film industry in Canada. To administer the Canadian Broadcast Program Development Fund and the Feature Film Fund for private sector development of television and feature film productions meeting specific standards of Canadian content.

BACKGROUND

The scale of the corporation's activities has increased since 1981 with the inception of new government programs in support of the domestic television and feature film productions industry.

CORPORATION DATA

HEAD OFFICE	National Bank Tower 600 de la Gauchetière Street, West Montreal, Quebec H3B 4L2
STATUS	Exempt from Divisions I to IV of Part X of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the (1984) repeal thereof. An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1967; by the *Canadian Film Development Corporation Act*, (R.S.C. 1985, c. C-16).
CHIEF EXECUTIVE OFFICER	Pierre DesRoches
ACTING CHAIRMAN	Harvey A. Corn
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	**1988-89**	**1987-88**	**1986-87 (restated)**
At the end of the year				
Total Assets	47.8	35.0	27.3	27.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil*	6.3
Shareholder's Equity	14.8	24.2	19.9	19.8
Cash from Canada for the year				
Budgetary	145.6	128.9	115.6	86.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* In 1987-88, pursuant to authorization, Canada forgave $6.3 million loan principal.

SUMMARY PAGE

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

MANDATE

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective, with particular emphasis on arms control, disarmament, defence and conflict resolution.

BACKGROUND

CIIPS fulfills its mandate by fostering, funding and conducting research; promoting scholarship; studying and proposing ideas and policies; and collecting and disseminating information on, and encouraging public discussion of, issues of international peace and security.

CORPORATION DATA

HEAD OFFICE	360 Albert Street Suite 900 Ottawa, Ontario K1R 7X7
STATUS	Exempt from Divisions I to IV of Part X of the *Financial Administration Act*. Not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs and International Trade
YEAR AND MEANS OF INCORPORATION	1984; by the *Canadian Institute for International Peace and Security Act*, (R.S.C. 1985, c. C-18); amended (R.S.C. 1985, 1st Supp. c. 46).
CHIEF EXECUTIVE OFFICER	Bernard Wood
CHAIRMAN	David Braide
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	2.1	2.2	1.8	1.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	1.7	1.7	1.6	1.4
Cash from Canada for the year				
Budgetary	5.0	5.0	4.0	3.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADIAN LIVESTOCK FEED BOARD

MANDATE

To ensure: availability of adequate feed grain to meet the needs of livestock feeders; availability of adequate storage for feed grain in eastern Canada; reasonable stability in prices for feed grain in eastern Canada, British Columbia and the Yukon and Northwest Territories; and fair equalization of feed grain prices in those regions.

BACKGROUND

Established in 1967, the Board executes its mandate by subsidizing the transportation costs of feed grains; by assessing requirements for feed grains and storage space and by collecting and disseminating related information; and by negotiating and coordinating with respect to storage, handling, transportation and cost of feed grains. Its programs are financed by budgetary payments from Canada. The February 20, 1990 budget announced that the Board would be dissolved as a Crown Corporation and its functions transferred to Agriculture Canada. A Bill to authorize its dissolution (Bill C-73) is now before Parliament.

CORPORATION DATA

HEAD OFFICE	Suite 400 5180 Queen Mary Road P.O. Box 177, Snowdon Station Montreal, Quebec H3X 3T4
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Charles Mayer, P.C., M.P. Minister of Western Economic Diversification and Minister of State (Grains and Oilseeds).
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1967; pursuant to the *Livestock Feed Assistance Act*, (R.S.C. 1985, c. L-10).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Guy René de Cotret
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	**1988-89**	**1987-88**	**1986-87**
At the end of the year				
Total Assets	1.9	2.4	2.1	2.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	(0.9)	0.1	0.2	0.3
Cash from Canada for the year				
Budgetary	18.1	18.9	18.5	17.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADIAN NATIONAL RAILWAY COMPANY

MANDATE

To operate a national railway system and other transportation and related services.

BACKGROUND

The corporation was created out of more than 200 companies, many of them insolvent. The corporation's role was to mold a number of railway companies into one strong and commercially-competitive system, serving the entire nation. It was recapitalized in 1937, in 1952 and again in 1978. In 1988, the corporation sold its hotel, telephone and telecommunication subsidiaries and applied the proceeds to reduce its corporate debt.

CORPORATION DATA

HEAD OFFICE	935 de la Gauchetière Street West Montreal, Quebec H3B 2M9
STATUS	Schedule III, Part II Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1919; by the *Canadian National Railway Act* which was superseded by the 1955 Act of the same name (R.S.C. 1985, c. C-19).
CHIEF EXECUTIVE OFFICER	Ronald E. Lawless
CHAIRMAN	Brian R.D. Smith, Q.C.
AUDITOR	Touche Ross & Co.

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	7,105	6,906	7,594	7,843
Obligations to the private sector	1,709	1,893	2,901	3,380
Obligations to Canada	161	173	185	209
Shareholder's Equity	3,540	3,375	3,101	3,005*
Cash from Canada for the year				
Budgetary**	17	29	21	20
Non-budgetary	nil	nil	nil	nil
Dividends	41.2	56.5	nil	nil

* $328 million of capital stock cancelled as CN Marine Inc. was transferred to the Crown.

** Excludes payments of a kind made to a general class of recipients and excludes cash for CN Marine Inc.

SUMMARY PAGE

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

MANDATE

To collect monies due to it from the sale of eight steamships to Cuban interests.

BACKGROUND

The corporation, which provided a steamship service to the West Indies, has been inactive since 1958 when its fleet of ships was sold to Banco Cubana of Havana. In 1959, the corporate management was transferred to federal government officials for the purpose of collecting the proceeds from the sale. An irrevocable letter of credit issued through the Bank of America to cover the final principal payment was not honoured because of the imposition of the Cuban Assets Control Regulations by the U.S. government on July 3, 1963. The sole purpose of maintaining the company has been to collect the outstanding principal plus interest, totalling $1.4 million as of December 31, 1989. Authority to dissolve the corporation was given in the *Crown Corporations Dissolution Authorization Act*, which received Royal Assent on October 29, 1985.

CORPORATION DATA

HEAD OFFICE	Tower C Place de Ville 330 Sparks Street Ottawa, Ontario K1A 0N5
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1927; created by CNR in 1927 under the *Dominion Companies Act* and continued under the *Canada Business Corporations Act*, November 21, 1978.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Vince Malizia
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	1.5	1.3	1.2	1.1
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.3	0.3	0.3	0.3
Shareholder's Equity	1.2	1.0	0.9	0.8
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADIAN PATENTS AND DEVELOPMENT LIMITED

MANDATE

To maximize benefits to Canada by promotion and use of innovations produced on behalf of the Crown by publicly funded institutions and agencies and by others.

BACKGROUND

The corporation makes available to the public the industrial and intellectual property resulting from government-funded research and development. It makes licensing arrangements with industry and monies received thereby are used to cover most of its operating expenses. Awards are paid to inventors under the *Public Service Inventions Act*. As announced in the February 1990 Budget, CPDL is to be wound up in fiscal year 1990/91. The dissolution bill, Bill C-73, was tabled in the House of Commons on May 31, 1990.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0R3
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Industry, Science and Technology
YEAR AND MEANS OF INCORPORATION	1947; by letters patent under the *Companies Act*; continued under the *Canada Business Corporation Act* in 1979.
CHIEF EXECUTIVE OFFICER	Normand Plante
CHAIRMAN	Jacques A. Léger
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	1.5	1.5	0.8	1.1
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	0.7	0.5	0.3	negl.
Cash from Canada for the year				
Budgetary	0.8	1.2	1.1	0.5
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

negl. = negligible

SUMMARY PAGE

CANADIAN SALTFISH CORPORATION

MANDATE

To regulate interprovincial and export trade in saltfish from participating provinces (Quebec - Lower North Shore, and Newfoundland) to improve earnings of primary producers of cured cod fish.

BACKGROUND

By its enabling legislation, the corporation must buy all saltfish offered to it which is of reasonable quality, and must conduct its operations on a self-sustaining basis without appropriations.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Newfoundland Drive P.O. Box 9440 St. John's, Newfoundland A1A 2Y3
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Bernard Valcourt, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
YEAR AND MEANS OF INCORPORATION	1970; by the *Saltfish Act* (R.S.C. 1985, c. S-4).
CHIEF EXECUTIVE OFFICER (ACTING)	Greg Viscount
CHAIRMAN	James G. Barnes
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	16.3	28.5	27.6	24.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	43.0	41.0	28.9	24.0
Shareholder's Equity (Deficiency)	(34.7)	(15.3)	(5.4)	(4.2)
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	2.0	12.2	4.9	6.6
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CANADIAN WHEAT BOARD, THE

MANDATE

The Board's mandate is to market wheat and barley grown in western Canada in the best interests of western Canada's grain producers. It administers the *Prairie Grain Advance Payments Act*.

BACKGROUND

The Board was established in 1935 by Act of Parliament and is now responsible for all exports of wheat and barley grown in the prairie provinces and some parts of British Columbia. It is also responsible for sales of these grains for human consumption in Canada. The Board may sell domestic feed grains, but in general these sales are handled by producers themselves or by private trade. The Board issues a government-guaranteed initial payment when the producer delivers grain. Receipts are pooled, and a final payment net of marketing costs is made after the full year's returns have been calculated. Deficits are rare but if they occur they are, by statute, a charge upon the Consolidated Revenue Fund of Canada. The Board negotiates directly with customers, or through Accredited Exporters. The Board's longstanding mandate to market oats was ended by Orders in Council (PC 1989-986 and PC 1989-987) of May 27, 1989.

CORPORATION DATA

HEAD OFFICE	423 Main Street P.O. Box 816 Winnipeg, Manitoba R3C 2P5
STATUS	Exempt from the provisions of Divisions I to IV of Part X of the *Financial Administration Act*. An agent of Her Majesty.
APPROPRIATE MINISTER	The Honourable Charles J. Mayer, P.C., M.P. Minister of Western Economic Diversification and Minister of State for Grains and Oilseeds.
YEAR AND MEANS OF INCORPORATION	1935; by *The Canadian Wheat Board Act* (R.S.C. 1985, c. C-24).
CHIEF EXECUTIVE OFFICER	W. Esmond Jarvis
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) Financial year ending July 31.

	1988-89	1987-88	1986-87	1985-86
At the end of the year				
Total Assets	4,939	4,103	4,836	5,234
Obligations to the private sector	4,292	3,663	4,684	5,060
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	nil	nil	nil	nil
Cash from Canada for the year				
Budgetary	19	150	245	58
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

CAPE BRETON DEVELOPMENT CORPORATION

MANDATE

To operate, reorganize and rationalize coal production from the Sydney coal field.

BACKGROUND

The corporation was originally established in 1967 by the *Cape Breton Development Corporation Act* with a Coal Division and an Industrial Development Division. The Industrial Development Division (IDD) was created to develop alternative employment opportunities and broaden the base of the local Cape Breton economy. Pursuant to the *Atlantic Canada 1987 Legislation*, this division and its development activities were transferred to the Enterprise Cape Breton Corporation on December 1, 1988.

The remaining Coal Division now constitutes the Cape Breton Development Corporation (DEVCO), and is the major employer in the Sydney/Glace Bay area with approximately 3,000 employees. The corporation operates three collieries (Prince, Lingan, and Phalen) and fully integrated support facilities including a coal preparation plant, a complete railway transportation system, and a shipping pier. A resurgence in local coal demand for power generation has led to an expansion and modernization of DEVCO's assets in recent years.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2500 Sydney, Nova Scotia B1P 6K9
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Industry, Science and Technology
YEAR AND MEANS OF INCORPORATION	1967; by the *Cape Breton Development Corporation Act*, (R.S.C. 1985, c. C-25).
CHIEF EXECUTIVE OFFICER	Ernest Boutilier
CHAIRMAN	John Terry
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89*	1987-88	1986-87
At the end of the year				
Total Assets	475	534	626	581
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	7	41	22	7
Shareholder's Equity	429	449	548	511
Cash from Canada for the year				
Budgetary	54**	28	91	153
Non-budgetary	nil	19	15	4
Dividends	nil	nil	nil	nil

* Prior to 1988-89, financial data in this Summary consolidated the data of the two divisions (Coal, and IDD).

** $29.7 million of the $54 million pertains to 1988-89 operating loss.

SUMMARY PAGE

DEFENCE CONSTRUCTION (1951) LIMITED

MANDATE

To contract for and supervise major military construction and maintenance projects required by the Department of National Defence; to provide technical and administrative assistance concerning construction matters to government departments and agencies on a cost-recovery basis.

BACKGROUND

The corporation has been in operation since 1951.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Riverside Drive Ottawa, Ontario K1A 0K3
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1951; by the *Defence Production Act* (R.S.C. 1985, c. D-1); continued under the *Canada Business Corporations Act*, November 21, 1978.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	J.R. Lorne Atchison
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	2.3	1.0	2.0	1.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	1.0	0.2	1.0	0.3
Shareholder's Equity (Deficiency)	(2.9)	(2.8)	(2.9)	(2.9)
Cash from Canada for the year				
Budgetary	nil*	14.0	13.6	13.2
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* In 1989-90 the Corporation's method of funding changed from budgetary to a fee for service arrangement with the Department of National Defence and the 1989-90 fee amounted to $15.3 million.

SUMMARY PAGE

ENTERPRISE CAPE BRETON CORPORATION

MANDATE

To promote and assist the financing and development of industry on the Island of Cape Breton to provide employment outside the coal producing industry and to broaden the base of the economy of the Island.

BACKGROUND

The Industrial Development Division (IDD) of the Cape Breton Development Corporation has been continued as a separate Crown corporation, Enterprise Cape Breton Corporation which commenced operation on December 1, 1988. To ensure coordination of development policies within the region, this corporation reports to the Minister responsible for Atlantic Canada Opportunities Agency, and the Agency and the corporation have the same President. Upon assuming the activities, programs and properties of the IDD, revised programs were established to promote industrial development on Cape Breton Island and in the northeast part of the Nova Scotia mainland.

CORPORATION DATA

HEAD OFFICE	P.O. Box 1750 Sydney, Nova Scotia B1P 6T7
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P. Minister for the purposes of the *Atlantic Canada Opportunities Agency Act*
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1988; by The *Government Organization Act, Atlantic Canada, 1987.* (S.C. 1988, c.50)
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Peter Lesaux
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	**1988-89***
At the end of the year		
Total Assets	25.7	33.4
Obligations to the private sector	nil	nil
Obligations to Canada	nil	nil
Shareholder's Equity	22.5	32.0
Cash from Canada for the year		
Budgetary	7.3	3.4
Non-budgetary	nil	nil
Dividends	nil	nil

* The corporation's assets etc. at commencement of its operations are essentially those assumed when the business of the Industrial Development Division was transferred to it.

SUMMARY PAGE

EXPORT DEVELOPMENT CORPORATION

MANDATE

Export Development Corporation (EDC) is Canada's official export credit agency, responsible for facilitating and developing export trade by the provision of credit insurance, loans, guarantees, and other financial facilities to promote Canadian export trade.

BACKGROUND

In addition to its corporate activities, EDC administers for Canada certain export insurance and financing in support of export transactions considered to be in the national interest.

CORPORATION DATA

HEAD OFFICE	151 O'Connor Street P.O. Box 655 Ottawa, Ontario K1P 5T9
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P., Minister for International Trade.
DEPARTMENT	External Affairs and International Trade Canada
YEAR AND MEANS OF INCORPORATION	1969; by the *Export Development Act*, (R.S.C. 1985, c. E-20).
CHIEF EXECUTIVE OFFICER	R.L. Richardson
CHAIRMAN	V.E. Daughney
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

CORPORATE ACCOUNT	**1989**	**1988**	**1987**	**1986**
At the end of the year				
Total Assets	6,567	6,522	6,933	7,173
Obligations to the private sector	5,473	5,221	5,624	5,901
Obligations to Canada	nil	nil	25	80
Shareholder's Equity	705	904	899	898
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil
CANADA ACCOUNT				
At the end of the year				
Canada assets administered	1,027	926	871	880

SUMMARY PAGE

FARM CREDIT CORPORATION

MANDATE

To assist Canadian farmers to establish and develop viable farm enterprises through the provision of long-term credit and other financial services.

BACKGROUND

Since 1959, under the authority of the *Farm Credit Act*, the corporation has made mortgage loans to farmers for the purchase of farm land, livestock and machinery, for permanent farm improvements and to refinance debt. Under the authority of the *Farm Syndicates Credit Act*, the corporation may make loans to groups of farmers for the joint acquisition of agricultural facilities and equipment. The maximum loan for an individual farm is $600,000 and for a syndicate is $100,000. As at March 31, 1990 the corporation had 63,884 loans outstanding. The corporation maintains six regional offices and about 100 district and field offices. The corporation's loan payments (receivables) in arrears declined in total in 1989-90 for the second consecutive year, following eleven successive years of increases in these arrears.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2314, Station D 434 Queen Street Ottawa, Ontario K1P 6J9
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Don Mazankowski, P.C., M.P. Deputy Prime Minister and Minister of Agriculture
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1959; by the *Farm Credit Act* (R.S.C. 1985, c. F-2). Its predecessor was the Canadian Farm Loan Board, founded in 1929.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	James J. Hewitt
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	**1988-89**	**1987-88**	**1986-87**
At the end of the year				
Total Assets	3,817	4,032	4,307	5,015
Obligations to the private sector	1,216	1,328	1,328	1,600
Obligations to Canada	2,549	3,254	3,486	3,305
Shareholder's Equity (Deficiency)	(74)	(671)	(637)	(125)
Cash from Canada for the year				
Budgetary	nil	nil*	15*	5
Non-budgetary, net of loans repaid	(104)	(229)	179	(591)
Dividends	nil	nil	nil	nil

* In addition to the direct payments from Canada, the corporation received cash from the Department of Agriculture in compensation for financial concessions to clients.

SUMMARY PAGE

FEDERAL BUSINESS DEVELOPMENT BANK

MANDATE

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice, giving particular attention to the needs of small business enterprises.

BACKGROUND

Since 1974, the Bank has provided financial assistance to Canadian firms by acting as a supplementary lender and a source of equity financing. It also provides financial planning, counselling and training, information and other management services to small and medium-sized business.

CORPORATION DATA

HEAD OFFICE	800 Victoria Square Box 335 Stock Exchange Tower Station Montreal, Quebec H4Z 1L4
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Benoît Bouchard, P.C., M.P.
DEPARTMENT	Industry, Science and Technology
YEAR AND MEANS OF INCORPORATION	1974; by the *Federal Business Development Bank Act* (R.S.C. 1985, c. F-6); (successor to the Industrial Development Bank, established 1944).
CHIEF EXECUTIVE OFFICER	Guy A. Lavigueur
CHAIRMAN	William J. McAleer, Q.C.
AUDITOR	Price Waterhouse

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89 (restated)	1987-88	1986-87
At the end of the year				
Total Assets	2,822	2,541	2,297	1,920
Obligations to the private sector	2,299	2,065	1,916	1,563
Obligations to Canada	nil	nil	nil	51
Shareholder's Equity	365	345	299	242
Cash from Canada for the year				
Budgetary	33	63	77	55
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

FRESHWATER FISH MARKETING CORPORATION

MANDATE

The objectives of the corporation are to market fish in an orderly manner, to increase returns to fishers; and to promote international markets for, and increase inter-provincial and export trade in, fish.

BACKGROUND

The Corporation was created to improve the economic situation of the commercial fishery in Western Canada. The corporation's Act requires it to purchase and market all of the legally caught freshwater fish from the region it serves and to operate on a self-sustaining basis. Its products are sold in direct competition with producers from the Great Lakes area as well as competing against other fish and seafood in an open marketplace. For the year ended April 30, 1990 total sales were $49.3 million (1989 — $55.0 million) and the total available for fishers was $27.0 million (1989 — $37.1 million).

CORPORATION DATA

HEAD OFFICE	1199 Plessis Road Winnipeg, Manitoba R2C 3L4
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Bernard Valcourt, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
YEAR AND MEANS OF INCORPORATION	1969; by the *Freshwater Fish Marketing Act (*R.S.C. 1985, c. F-13).
CHAIRMAN	Maurice Blanchard
CHIEF EXECUTIVE OFFICER	Tom Dunn
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending April 30.

	1989-90	**1988-89**	**1987-88**	**1986-87**
At the end of the year				
Total Assets	30.0	28.6	23.6	18.9
Obligations to the private sector*	1.7	8.1	16.3	13.8
Obligations to Canada	21.0	14.0	2.0	0.9
Shareholder's Equity	3.3	3.0	nil	nil
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	7.0	12.0	1.1	(13.8)
Dividends	nil	nil	nil	nil

* Obligations to private sector includes provision for final payments to fishermen.

SUMMARY PAGE

GREAT LAKES PILOTAGE AUTHORITY, LTD.

MANDATE

To establish, operate, maintain and administer in the interest of safety, an efficient pilotage service in designated Canadian waters in the Great Lakes area and in and around Ontario, and in designated waters in Manitoba, and in the St. Lawrence River, south of the St. Lambert Lock in Quebec.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	132 Second Street East P.O. Box 95 Cornwall, Ontario K6H 5R9
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14), incorporated under the *Canada Corporations Act* in May 1972 as a subsidiary of The St. Lawrence Seaway Authority.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Richard G. Armstrong
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	**1988**	**1987**	**1986**
At the end of the year				
Total Assets	4.3	4.5	4.6	5.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	(1.2)	(0.9)	(2.0)	(1.0)
Cash from Canada for the year				
Budgetary	nil	1.0	nil	3.4
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

HALIFAX PORT CORPORATION

MANDATE

Administration, management and control of the Halifax harbour and all works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Halifax Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. In 1989, the corporation paid to the federal government a dividend of $579,000 on its $4.6 million net income.

CORPORATION DATA

HEAD OFFICE	P.O. Box 336 Ocean Terminal Halifax, Nova Scotia B3J 2P6
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25 (1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David F. Bellefontaine
CHAIRMAN	Donald A. Parker
AUDITOR	Doane Raymond

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	69.4	65.0	62.0	60.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	3.5	3.8	4.1	30.0
Shareholder's Equity	62.4	58.4	55.2	23.2
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	4.1
Dividends	0.58	0.16	0.32	1.92

SUMMARY PAGE

HARBOURFRONT CORPORATION

MANDATE

To develop, manage and operate the waterfront in accordance with the development framework, and to initiate, conduct or sponsor cultural, recreational, scientific and educational programs which, in the corporation's opinion, are of advantage to the public.

BACKGROUND

The Harbourfront site in Toronto was delineated by the federal government in 1972 through the assembly of lands it owned plus other lands it expropriated. With the efforts of all levels of government and an interim board, a long-term development plan was established and the mandate for Harbourfront Corporation was put in place in 1978. Since 1976, active Harbourfront programs of cultural, recreational and educational activities have made the site an attractive, busy public place. In addition to its spending on facilities for public use, the corporation has furthered private sector development on the site by leasing some land and selling air rights and with its cash flow from related development Harbourfront aims for financial self-sufficiency in its operation. Bill C-73, tabled May 31, 1990 seeks authority to dissolve Harbourfront Corporation, and permit the corporation to evolve into a non-profit cultural entity.

CORPORATION DATA

HEAD OFFICE	Suite 500 410 Queen's Quay West Toronto, Ontario M5V 2Z3
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1936; as Terminal Warehouses Ltd, under the Ontario *Companies Act*; July 14, 1978, as Harbourfront Corporation, under the *Business Corporations Act* of Ontario; continued under the *Canada Business Corporations Act*, December 21, 1984.
CHIEF EXECUTIVE OFFICER	Frank Mills
CHAIRMAN	Consiglio Di Nino
AUDITOR	KPMG Peat, Marwick and the Auditor General of Canada

FINANCIAL SUMMARY (\$ million) Financial year ending March 31.

	1989-90	1988-89	1987-88 (restated)	1986-87
At the end of the year				
Total Assets	31.0	35.0	42.4	52.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	25.2	30.9	38.7	49.6
Cash from Canada for the year				
Budgetary	3.6	nil	nil	1.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANDATE

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

BACKGROUND

ICOD's programs are part of Canada's Official Development Assistance commitment. The Centre fosters and supports initiatives that help developing countries to improve their own management and use of ocean resources in a rational and sustainable manner. The focus is on island and coastal nations where ocean resources can have the maximum development impact.

CORPORATION DATA

HEAD OFFICE	5670 Spring Garden Road 9th Floor Halifax, Nova Scotia B3J 1H6
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Monique Landry, P.C., M.P. Minister for External Relations and International Development
DEPARTMENT	External Affairs and International Trade
YEAR AND MEANS OF INCORPORATION	1985; *The International Centre For Ocean Development Act*, (R.S.C. 1985, 1st Suppl. c. 17).
CHIEF EXECUTIVE OFFICER	Gary C. Vernon
CHAIRMAN	Elisabeth Mann Borgese
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	1.8	1.3	0.2	0.1
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	0.6	negl.	negl.	negl.
Cash from Canada for the year				
Budgetary	10.1	8.0	6.4	4.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

negl. = negligible

SUMMARY PAGE

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

MANDATE

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

BACKGROUND

IDRC was created to help resolve, through research carried out by Third World scientists, the problems of poverty in the developing countries. To this end, it has established the following main program areas: Agriculture, Food and Nutrition Sciences, Health Sciences, Information Sciences, Social Sciences, Communication, and Earth and Engineering Sciences.

CORPORATION DATA

HEAD OFFICE	250 Albert Street Ottawa, Ontario K1G 3H9
STATUS	Exempt from provisions of Divisions I to IV of Part X of the *Financial Administration Act* Not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs and International Trade Canada
YEAR AND MEANS OF INCORPORATION	1970; by *The International Development Research Centre Act*, (R.S.C. 1985, c. I-19).
CHIEF EXECUTIVE OFFICER	Ivan L. Head
CHAIRMAN	Janet M. Wardlaw
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	22.1	34.3	24.3	14.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	4.0	13.9	8.6	2.6
Cash from Canada for the year				
Budgetary	108.5	114.2	108.1	100.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	4.0*

* Cash recovery from Canada.

SUMMARY PAGE

LAURENTIAN PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interest of safety an efficient pilotage service in the St. Lawrence River between Les Escoumins and the north end of the St. Lambert Lock, in the Saguenay River and in the Chaleur Bay.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1402 1080 Côte du Beaver Hall Montreal, Quebec H2Z 1S8
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jacques Chouinard
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	5.9	4.7	5.4	7.9
Obligations to the private sector	0.8	0.8	0.7	0.8
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	(1.1)	(0.9)	(0.6)	0.8
Cash from Canada for the year				
Budgetary	1.6	1.5	0.3	2.5
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

MARINE ATLANTIC INC.

MANDATE

To acquire, establish, manage and operate a marine transportation service, a marine maintenance, repair and refit service, a marine construction business and any service or business related thereto.

BACKGROUND

The company provides marine ferry services to Atlantic Canada. As CN Marine Inc., it was a subsidiary of Canadian National Railway Company. Pursuant to the *Marine Atlantic Inc. Acquisition Authorization Act* (S.C. 1986, C. 36), which was proclaimed on June 27, 1986, the company's name was changed to Marine Atlantic Inc. and was added to Part I of Schedule III of the *Financial Administration Act*. At close of business on December 31, 1986, ownership was transferred to Her Majesty in right of Canada. In 1987 the corporation acquired the shares and operations of Coastal Transport Limited, which manages a ferry between New Brunswick ports and, as well, acquired the Newfoundland Dockyard Corporation, of St. John's. These subsidiaries operate autonomously. Customer revenues cover approximately one-third of Marine's operating expenditures.

CORPORATION DATA

HEAD OFFICE	100 Cameron Street Moncton, New Brunswick E1C 5Y6
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1979; by the *Canada Business Corporations Act*. Status and ownership changed as of December 31, 1986 (S.C. 1986, C. 36).
CHIEF EXECUTIVE OFFICER	Terry W. Ivany
CHAIRMAN	Alan Scales
AUDITOR	Peat Marwick Thorne and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987*	1986
At the end of the year				
Total Assets	484.0	354.0	335.0	339.0
Obligations to the private sector	4.4	3.7	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity (Deficiency)	(3.0)	1.0	(3.0)	(6.0)
Cash from Canada for the year				
Budgetary	276.0	138.0	127.0	126.0
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* Beginning in 1987, the financial data are from consolidated financial statements.

SUMMARY PAGE

MINGAN ASSOCIATES, LTD

MANDATE

To purchase land for eventual disposition.

BACKGROUND

Ownership of the corporation was purchased for Canada in 1983 to obtain the land and fishing rights it owns. Those assets have become Indian reserve property, and as a first step, they have been transferred to the Crown in right of Canada. The further steps towards reserve status are underway. Bill C-73 authorizing dissolution of the corporation is now before Parliament.

CORPORATION DATA

HEAD OFFICE	10 Wellington Street 18th Floor Les Terrasses de la Chaudière Hull, Quebec K1A 0H4
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Tom Siddon, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
YEAR AND MEANS OF INCORPORATION	1983; by Order in Council P.C. 1983-4029; a corporation under Part 1A of the Quebec *Companies Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Vacant
FINANCIAL SUMMARY	This is not an operating company. Total assets have only nominal value.

SUMMARY PAGE

MONTREAL PORT CORPORATION

MANDATE

Administration, management and control of the Montreal harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Montreal Port Corporation was established on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. In 1989, the Port of Montreal paid dividends to the federal government totalling $3.3 million.

CORPORATION DATA

HEAD OFFICE	Montreal Port Building Cité du Havre Wing No. 1 Montreal, Quebec H3C 3R5
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act.*
CHIEF EXECUTIVE OFFICER	Dominic J. Taddeo
CHAIRMAN	André Gingras
AUDITOR	Samson Bélair and Deloitte & Touche

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	230.9	233.3	227.4	212.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	6.6	7.0	7.4	140.7
Shareholder's Equity	210.6	208.8	199.0	(47.6)
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	3.30	4.27	4.14	54.98*

* Cash recovery from Canada.

SUMMARY PAGE

NATIONAL ARTS CENTRE CORPORATION

MANDATE

To promote the development of the performing arts.

BACKGROUND

In 1969, the corporation was given the lease of the National Arts Centre complex for twenty years without charge. The lease was renewed to May 31, 1990. The corporation's revenues meet about 55.1 per cent of its cash requirements; payments from Canada cover the remainder. The corporation is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	53 Elgin Street Ottawa, Ontario K1P 5W1
STATUS	Exempt from the provisions of Divisions I to IV of Part X of the *Financial Administration Act* Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1966; by the *National Arts Centre Act*, (R.S.C. 1985, c. N-3).
CHIEF EXECUTIVE OFFICER	Yvon DesRochers
CHAIRMAN	Robert E. Landry
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending August 31.

	1988-89	1987-88	1986-87	1985-86
At the end of the year				
Total Assets	7.6	10.2	7.4	6.7
Obligations to the private sector*	3.6	4.2	2.7	2.4
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	0.3	1.1	1.6	1.1
Cash from Canada for the year				
Budgetary	17.4	18.7	14.9	16.9
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* These are advance ticket sales.

SUMMARY PAGE

NATIONAL CAPITAL COMMISSION

MANDATE

To prepare plans for and assist in the development, conservation and improvement of the National Capital Region; to organize, sponsor and promote public activities in the Region. In 1987-88, the Commission became responsible for the management and maintenance of the Official Residences located in the National Capital Region.

BACKGROUND

Canada has owned this corporation since 1899 with the creation of the Ottawa Improvement Commission (1899-1927), succeeded by the Federal District Commission (1927-1958).

CORPORATION DATA

HEAD OFFICE	161 Laurier Avenue West Ottawa, Ontario K1P 6J6
STATUS	Schedule III, Part I An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1958; by the *National Capital Act* (R.S.C. 1985, c. N-4), Amended in 1988 (S.C. 1988, c. 54).
CHAIRMAN	Jean Pigott
CHIEF EXECUTIVE OFFICER	Graeme Kirby
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	**1988-89**	**1987-88 (restated)**	**1986-87**
At the end of the year				
Total Assets	343.7	324.4	319.7	298.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	301.2	282.8	285.8	269.4
Cash from Canada for the year				
Budgetary	94.1	91.3	103.0	62.4
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

OLD PORT OF MONTREAL CORPORATION INC.

MANDATE

To promote the development of the lands of Le Vieux-Port de Montréal and develop them and administer, manage and maintain Crown property there.

BACKGROUND

Since February 1982, the corporation has managed the Crown lands at Le Vieux-Port, including lands transferred to the Crown in 1983 from Canada Ports Corporation. Planning and consultation with the public and with the other levels of government have resulted in plans for major developments on the lands. The government of Canada has announced a series of projects that will be completed by 1992, the 350th anniversary of the founding of Montréal and the 125th anniversary of Confederation.

CORPORATION DATA

HEAD OFFICE	333 rue de la Commune West Montreal, Quebec H2Y 2E2
STATUS	A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it were a parent Crown corporation. An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Elmer MacKay, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Roger Beaulieu
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	2.8	1.8	0.9	0.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	0.1	nil
Shareholder's Equity	nil	nil	nil	nil
Cash from Canada for the year				
Budgetary	6.0	7.3	3.4	3.3
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

SUMMARY PAGE

PACIFIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer, in the interest of safety, an efficient pilotage service within designated waters in and around British Columbia.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	1199 West Hastings Street Suite 300 Vancouver, British Columbia V6E 4G9
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (R.S.C. 1985, c. P-14).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert J. Smith
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	4.3	4.5	4.5	4.4
Obligations to the private sector	negl.	nil	nil	nil
Obligations to Canada	nil	nil	negl.	negl.
Shareholder's Equity	2.3	2.8	2.6	2.6
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

negl. = negligible

SUMMARY PAGE

PETRO-CANADA

MANDATE

To explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

BACKGROUND

Petro-Canada's growth was principally from its acquisition, in succession, of Atlantic Richfield, Pacific Petroleums, Petrofina, BP Canada and Gulf Canada rights and other assets but, as well, major new investments have been made by the corporation in conventional crude oil and gas exploration in Western Canada and in frontier drilling. It owns a significant share in the Hibernia and Terra Nova offshore fields. No federal funds have been invested in Petro-Canada since 1984. The government's plan to allow direct public ownership of Petro-Canada was announced in the February 1990 Budget.

CORPORATION DATA

HEAD OFFICE	150-6th Avenue, S.W. Calgary, Alberta T2P 3E3
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Jake Epp, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	1975; by the *Petro-Canada Act* (R.S.C. 1985, c. P-11).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Wilbert H. Hopper
AUDITOR	Arthur Andersen & Co.

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	**1988* (restated)**	**1987* (restated)**	**1986* (restated)**
At the end of the year				
Total Assets	6,818	6,752	6,816	6,628
Obligations to the private sector	1,948	2,010	1,894	1,740
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	2,758	2,727	2,821	2,732
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* These financial statements were restated to reflect a change in 1989 in the method of accounting for exploration and development activities from the full cost to the successful efforts method.

SUMMARY PAGE

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

MANDATE

To assist oil-importing developing countries to exploit their own hydrocarbon resources; to provide development assistance directly to Third World countries; and to be available as an executing agent for other institutions such as the World Bank.

BACKGROUND

PCIAC participates in oil and gas exploration in developing countries, conducts pre-exploration studies and provides technical assistance and training. Under the terms of an Operating Services Agreement, Petro-Canada acts as PCIAC's executing agent for the procurement of goods and services on a non-profit, cost-recovery basis.

CORPORATION DATA

HEAD OFFICE	Constitution Square Suite 1601 360 Albert Street Ottawa, Ontario K1R 7X7
STATUS	A wholly-owned subsidiary of Petro-Canada; it has been directed by Order in Council (PC 1985-2957) to report its affairs as if it were a parent Crown corporation. Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Jake Epp, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	1981; under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Peter M. Towe
AUDITOR	Arthur Andersen & Co.

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	3.1	3.1	2.7	8.9
Obligations to the private sector	negl.	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	negl.	negl.	negl.	negl.
Cash from Canada for the year				
Budgetary*	49.3	60.5	67.4	33.9
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* Includes funding for activity supporting CIDA Pakistan projects, received via CIDA (in 1987-88, $5.3 million; in 1986, $10.5 million and in 1985, $17.1 million).

negl. = negligible

SUMMARY PAGE

PORT OF QUEBEC CORPORATION

MANDATE

Administration, management and control of the Harbour of Quebec and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Port of Quebec Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port is an important trans-shipment point for Canadian grain exports and has recently modernized its two grain elevators which are operated under contract by a private firm. In 1989 the Port of Quebec paid dividends to the federal government totalling $0.08 million.

CORPORATION DATA

HEAD OFFICE	150 Dalhousie Street P.O. Box 2268 Quebec City, Quebec G1K 7P7
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Ross Gaudreault
CHAIRMAN	Guy Boulanger
AUDITOR	Peat Marwick Thorne

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	**1988**	**1987**	**1986**
At the end of the year				
Total Assets	72.1	70.3	67.9	65.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	68.0	66.4	63.9	61.8
Cash from Canada for the year				
Budgetary	nil	1.4	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	0.08	0.31	0.004	21.73*

* Cash recovery from Canada.

SUMMARY PAGE

PRINCE RUPERT PORT CORPORATION

MANDATE

Administration, management and control of the Prince Rupert Harbour and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Prince Rupert Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. In 1989 the Prince Rupert Port paid dividends to the Federal government of $1.1 million.

CORPORATION DATA

HEAD OFFICE	110 Third Avenue, West Prince Rupert, British Columbia V8J 1K8
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport, pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Terrence R. Andrew
CHAIRMAN	Don Seidel
AUDITOR	Peat Marwick Thorne

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987 (restated)	1986 (restated)
At the end of the year				
Total Assets	101.1	88.7	84.2	80.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	54.6	48.3	48.3	75.4
Shareholder's Equity	42.4	39.2	34.8	(6.8)
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	4.5	nil	nil	nil
Dividends	1.12	0.94	0.78	1.30*

* Cash recovery from Canada.

SUMMARY PAGE

ROYAL CANADIAN MINT

MANDATE

To mint coins in anticipation of profit and to carry out other related activities.

BACKGROUND

Founded in 1908 as a branch of the Mint of the United Kingdom, its operations devolved to the Crown in right of Canada in 1931. It was a departmental agency of the government until 1969 when it was incorporated by legislation. *The Act to Amend the Royal Canadian Mint Act and the Currency Act,* which came into force on December 17, 1987, authorizes share capital for the corporation. In 1989, a share capital structure was created for the Mint and shares were issued to Canada. The corporation operates in a competitive international environment.

CORPORATION DATA

HEAD OFFICE	320 Sussex Drive Ottawa, Ontario K1A 0G8
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Paul Dick, P.C., M.P.
DEPARTMENT	Supply and Services
YEAR AND MEANS OF INCORPORATION	1969; by the *Royal Canadian Mint Act* (R.S.C. 1985, c. R-9).
CHIEF EXECUTIVE OFFICER	Maurice Lafontaine
CHAIRMAN	James Corkery
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	101.2	121.4	127.4	116.8
Obligations to the private sector	nil	nil	0.1	0.4
Obligations to Canada	16.2	84.2*	87.2*	82.8
Shareholder's Equity	56.9	9.8	1.1	1.0
Cash from (to) Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary, net	32.3	(3.0)	(3.1)	(3.7)
Dividends	60.4*	nil	12.8	nil

* Includes $60.4 million of net earnings accumulated prior to the amendment of the Royal Canadian Mint Act, December 1987.

SUMMARY PAGE

SAINT JOHN PORT CORPORATION

MANDATE

Administration, management and control of the Saint John harbour and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Saint John Port Corporation was established on December 31, 1986, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total traffic through Saint John in 1989 was 14.7 million tonnes. Petroleum products, in particular crude oil imports at 11.7 million tonnes, accounted for 80 per cent of the tonnage, the rest being forest products, potash, grain and salt.

CORPORATION DATA

HEAD OFFICE	133 Prince William Street P.O. Box 6429, Station A Saint John, New Brunswick E2L 4R8
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1986; letters patent issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Kenneth Krauter
CHAIRMAN	Harry P. Gaunce
AUDITOR	Ernst and Young

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	92.1	91.5	91.5	92.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	20.1	20.1	20.1	58.3
Shareholder's Equity	50.3	50.1	48.0	1.6
Cash from Canada for the year				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	1.03*

*Cash recovery from Canada.

SUMMARY PAGE

ST. JOHN'S PORT CORPORATION

MANDATE

Administration, management and control of the Harbour of St. John's and all the works and property within the harbour under its jurisdiction.

BACKGROUND

St. John's Port Corporation was established on June 1, 1985, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation.

CORPORATION DATA

HEAD OFFICE	3 Water Street P.O. Box 6178 St. John's, Newfoundland A1C 5X8
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1985; letters patent issued by the Minister of Transport, pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David Fox
CHAIRMAN	Fred Milley
AUDITOR	Doane Raymond

FINANCIAL SUMMARY (**$ million**) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	16.5	16.9	15.6	14.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	3.1	3.3	2.5	1.5
Shareholder's Equity	12.7	12.3	12.2	11.9
Cash from Canada for the year				
Budgetary	2.1	nil	nil	nil
Non-budgetary	nil	0.8	1.0	nil
Dividends	nil	nil	0.15	1.84*

*Cash recovery from Canada.

SUMMARY PAGE

ST. LAWRENCE SEAWAY AUTHORITY, THE

MANDATE

Construction, operation and maintenance of canals, bridges, works and other property related to the deep waterway between the Port of Montreal and Lake Erie, known as the St. Lawrence Seaway.

BACKGROUND

The St. Lawrence Seaway Authority was established in 1954 to construct and operate the Seaway in conjunction with an appropriate authority in the United States and to construct, maintain and operate bridges and other works and property incidental thereto as the Governor in Council may deem to be necessary. The Authority operates 13 locks and related works in Canadian territory along the waterway, as well as four high-level bridges traversing the St. Lawrence River. Two locks in the United States are operated by the St. Lawrence Seaway Development Corporation.

A wholly-owned subsidiary, the Seaway International Bridge Corporation, Ltd. was established in 1962 to manage the international bridge at Cornwall, Ontario. A second wholly-owned subsidiary, the Jacques Cartier and Champlain Bridges Incorporated was established to manage the two high-level bridges in Montreal when these were transferred from the National Harbours Board in 1978. A third wholly-owned subsidiary, Great Lakes Pilotage Authority, Ltd. is a parent Crown corporation for the purposes of the *Financial Administration Act*. The Canadian span of the Thousand Islands Bridge at Lansdowne, Ontario has been directly administered by the Authority since this property reverted to Canada in 1976.

CORPORATION DATA

HEAD OFFICE	360 Albert Street Ottawa, Ontario K1R 7X7
STATUS	Schedule III, Part I an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1954; pursuant to section 3 of the *St. Lawrence Seaway Authority Act* (R.S.C. 1985, c. S-2).
CHIEF EXECUTIVE OFFICER	Glendon R. Stewart
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial years ending March 31.

	1989-90	1988-89	1987-88**	1986-87
At the end of the year				
Total Assets	600.3	604.5	603.0	652.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil*	210.0
Equity of Canada	573.7	576.5	576.8*	417.2
Cash from Canada for the year				
Budgetary	26.9	25.4	24.5	13.2
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

* Obligations to Canada were forgiven by Transport vote 2c, 1987-88. This resulted in some reduction of corporation Fixed Assets, because a portion of the interest obligation had been capitalized, but mostly it added to the Equity of Canada.

** These data do not reflect restatement of this year's accounts in the corporation's 1987-88 Annual Report.

SUMMARY PAGE

STANDARDS COUNCIL OF CANADA

MANDATE

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products, and other goods not expressly provided for by law, as a means of advancing the national economy, benefiting the public, protecting consumers and facilitating trade, and furthering international cooperation in relation to standards.

BACKGROUND

The Council coordinates the activities of organizations involved in standardization in Canada, and represents Canada in international standardization organizations.

CORPORATION DATA

HEAD OFFICE	Suite 1200 350 Sparks Street Ottawa, Ontario K1P 6N7
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Pierre Blais, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
YEAR AND MEANS OF INCORPORATION	1970; by the *Standards Council of Canada Act* (R.S.C. 1985, c. S-16).
CHIEF EXECUTIVE OFFICER	John R. Woods
CHAIRMAN	Georges Archer
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending March 31.

	1989-90	1988-89	1987-88	1986-87
At the end of the year				
Total Assets	2.2	1.6	1.7	3.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	0.9	0.7	0.7	1.9
Cash from Canada for the year				
Budgetary	7.6	6.9	6.5	6.7
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	0.9

SUMMARY PAGE

TELEGLOBE CANADA

MANDATE

Since 1949, to establish, maintain and operate, in Canada and elsewhere, international telecommunications services for the conduct of public communications; this mandate ended on April 3, 1987 with the sale of its business.

BACKGROUND

Originally the Canadian Overseas Telecommunications Corporation, its name was changed in 1975 by the *Teleglobe Canada Act*. The transfer of this business to a subsidiary and the sale of the latter to Memotec Data Inc. was announced by the government on February 11, 1987 and, with the proclamation of the *Teleglobe Canada Reorganization and Divestiture Act*, took place on April 3, 1987. The corporation remains in existence, but inactive. Steps are being taken now so that the corporation may be dissolved.

CORPORATION DATA

HEAD OFFICE	c/o Canada Development Investment Corporation, Suite 2703 Scotia Plaza P.O. Box 320 Toronto, Ontario M5X 1A4
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John McDermid, P.C., M.P., Minister of State (Privatization and Regulatory Affairs)
YEAR AND MEANS OF INCORPORATION	1949; by the *Canadian Overseas Telecommunications Act* (R.S.C. 1985, c. T-4).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Vacant
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	1988	1987	1986
At the end of the year				
Total Assets	0.3	2.9	84.2	502.4
Obligations to the private sector	nil	nil	nil	57.1
Obligations to Canada	nil	nil	nil	2.6
Shareholder's Equity	0.3	2.7	84.2	290.3
Cash from (to) Canada for the year, net				
Budgetary	nil	nil	nil	nil
Non-budgetary	nil	nil	(2.6)	(1.3)
Dividends	2.5	85.0	440.5*	80.0

* Includes $119.2 million income tax paid on profits on the sale of Teleglobe's assets and business.

SUMMARY PAGE

VANCOUVER PORT CORPORATION

MANDATE

Administration, management and control of the Vancouver Harbour and all the works and property within the harbour under its jurisdiction.

BACKGROUND

The Vancouver Port Corporation was established on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Vancouver is the busiest port in Canada. In 1989, the port realized a net income of $28.3 million and returned $8.1 million in dividends to the federal government.

CORPORATION DATA

HEAD OFFICE	1900 Granville Square 200 Granville Street Vancouver, British Columbia V6C 2P9
STATUS	Schedule III, Part II An agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 25(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Captain Norman Stark (Acting)
CHAIRMAN	Hector D. Perry
AUDITOR	Peat Marwick Thorne

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	**1988**	**1987**	**1986**
At the end of the year				
Total Assets	303.4	291.7	251.5	236.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	3.7	3.9	4.1	80.8
Shareholder's Equity	287.8	267.6	235.5	116.2
Cash from Canada for the year				
Budgetary	nil	nil	nil	0.5
Non-budgetary	nil	nil	nil	nil
Dividends	8.07	6.0	5.8	23.33*

* Cash recovery from Canada.

SUMMARY PAGE

VIA RAIL CANADA INC.

MANDATE

To manage and provide safe, efficient, effective and economic rail passenger service in Canada to meet the needs of the travelling public.

BACKGROUND

In accordance with contracts with the Minister of Transport, VIA Rail operates passenger train services over CN and CP railway tracks. In the April 1989 Budget the government announced reductions in planned funding for the corporation. A revised network, which was part of a new business plan that included increased fares and service reductions, was implemented on January 15, 1990.

CORPORATION DATA

HEAD OFFICE	2 Place Ville-Marie Montreal, Quebec H3B 2G6
STATUS	Schedule III, Part I Not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Doug Lewis, P.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1977: under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	Ronald Lawless
CHAIRMAN	Lawrence Hanigan
AUDITOR	Raymond, Chabot, Martin, Paré & Associates

FINANCIAL SUMMARY ($ million) Financial year ending December 31.

	1989	**1988**	**1987 (restated)**	**1986**
At the end of the year				
Total Assets	938	1,070	954	964
Obligations to the private sector	nil	nil	negl.	4
Obligations to Canada	nil	nil	nil	nil
Shareholder's Equity	606	839	769	743
Cash from Canada for the year				
Budgetary	531.5	637	536	506
Non-budgetary	nil	nil	nil	nil
Dividends	nil	nil	nil	nil

negl. = negligible

PART II

CORPORATE INTERESTS OF CANADA INCLUDING SUBSIDIARIES OF CROWN CORPORATIONS

CORPORATE INTERESTS OF CANADA INCLUDING SUBSIDIARIES OF CROWN CORPORATIONS

INTRODUCTION

Part II of this Annual Report responds to the provision in paragraph 151(3)(a) of the *Financial Administration Act* that the Report of the President "shall include a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of, or in trust for the Crown or any Crown corporation." It consists of four sections:

1. **Statistical Summary of the Corporate Interests of Canada.** The number of parent Crown corporations, subsidiaries and associates is at the financial year-ends of the parent Crown corporations. The number of joint and mixed enterprises, other entities and international organizations is as at March 31, 1990.

2. **Listings of the Corporate Interests of Canada.** These are grouped as:

2.1 Parent Crown Corporations and their Subsidiaries and Associates, including:

- subsidiaries held at 100%;
- subsidiaries held at 50-99%; and,
- associates held at less than 50%.

2.2 Joint and Mixed Enterprises—corporate entities in which Canada, through a Minister, owns shares, the rest being owned by private sector parties or by another level of government.

2.3 Other Entities—corporate entities in which Canada holds no shares but, directly or through a Crown corporation, has a right pursuant to statute, articles of incorporation, letters patent or by-law, to appoint or nominate one or more members of the board of directors or similar governing body.

2.4 International Organizations—are corporate entities created pursuant to international agreements by which Canada has a right to appoint or elect members to a governing body.

3. **Changes to the Listings of Corporate Interests of Canada.** This section provides the names of corporations deleted or added to the listings since the last Annual Report. For parent Crown corporations, the changes are at their financial years ending on or before July 31, 1990 compared to their preceding financial year-ends. For the other corporate interests of Canada, the changes are at March 31, 1990 compared to March 31, 1989.

4. **Information about Other Corporate Interests of Canada.** The descriptions of the mandates of the joint and mixed enterprises, other entities, and international organizations appearing in this section are intended to convey the essence of those mandates. They are not legal descriptions. Similarly, the description of the government's objective in making investments in these corporations is a summary. For further information, the reader is referred to the special Acts, articles of incorporation and annual reports of the corporations. The federal ownership percentage displayed is based on the number of voting shares.

1. STATISTICAL SUMMARY OF THE CORPORATE INTERESTS OF CANADA

	1990	1989
Crown Corporations		
• Parent Crown corporations including eight corporations which are exempted from Part X of the FAA	53	53
• Wholly-owned subsidiaries	112	112
TOTAL	165	165
Crown Corporations' Investments (direct and indirect)		
• Subsidiaries held at 50% or more but less than 100%	27	28
• Associates held at less than 50%	103	104
TOTAL	130	132
Joint and Mixed Enterprises	22	17
Other Entities	44	43
International Organizations	13	13

2. LISTINGS OF THE CORPORATE INTERESTS OF CANADA

2.1 PARENT CROWN CORPORATIONS* AND THEIR WHOLLY-OWNED SUBSIDIARIES, OTHER SUBSIDIARIES AND ASSOCIATES (as at their financial year ends on or before July 31, 1990)

1. Atlantic Pilotage Authority (III-I)
2. Atomic Energy of Canada Limited (III-I)
3. Bank of Canada (Exempted)
4. Canada Council (Exempted)
5. Canada Deposit Insurance Corporation (III-I)
6. Canada Development Investment Corporation (III-II)
    - Subsidiaries held at 100%
        - Canada Eldor Inc.—and its Associate
            - CAMECO - A Canadian Mining & Energy Corporation (38.5%)
        - Cartierville Financial Corporation
        - Nordion International Inc.
        - Theratronics International Limited
    - Subsidiaries held at 50-99%
        - GINN Publishing Canada Inc. (51%)
    - Associates held at less than 50%
        - Varity Corporation (1.8%)
7. Canada Harbour Place Corporation (III-I)
8. Canada Lands Company Limited (III-I)
    - Subsidiaries held at 100%
        - Canada Lands Company (Mirabel) Limited
        - Canada Lands Company (Vieux-Port de Québec) Inc.
        - Old Port of Montreal Corporation Inc.
9. Canada Mortgage and Housing Corporation (III-I)
10. Canada Museums Construction Corporation Inc. (III-I)
11. Canada Ports Corporation (III-II)
    - Subsidiary held at 50-99%
        - Ridley Terminals Inc. (90%)
12. Canada Post Corporation (III-II)
    - Associates held at less than 50%
        - Cooperative Vereniging International Post Corporation U.A. (6.9%)

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* For corporations scheduled in the *Financial Administration Act* (FAA), the relevant schedule is shown in parentheses immediately following the corporation's name. Under the FAA, a subsidiary is a Crown corporation if it is wholly-owned directly or indirectly by one or more parent Crown corporation.

13. Canadian Broadcasting Corporation (Exempted)
    - Associates held at less than 50%
        - Cable North Microwave Limited (1 share)
        - Master FM Limited (20%)
        - Visnews Limited (1 share)
14. Canadian Commercial Corporation (III-I)
15. Canadian Dairy Commission (III-I)
16. Canadian Film Development Corporation (Exempted)
17. Canadian Institute for International Peace and Security (Exempted)
18. Canadian Livestock Feed Board (III-I)
19. Canadian National Railway Company (III-II)
    - Subsidiaries held at 100%
        - Autoport Limited
        - The Canada and Gulf Terminal Railway Company
        - Canadian National Express Company
        - The Canadian National Railways Securities Trust
        - Canadian National Steamship Company, Limited
        - Canadian National Telegraph Company—and its Subsidiary
            - The Great North Western Telegraph Company of Canada (94.54%)
        - Canadian National Transfer Company Limited
        - Canadian National Transportation, Limited—and its Subsidiaries
            - Chapman Transport Limited
            - Empire Freightways Limited
            - Royal Transportation Limited
        - Canat Limited
        - CN (France) S.A.
        - CNM Inc.—and its Subsidiary/Associates
            - Halifax Industries (Holdings) Limited (33.3%)
            - Lakespan Marine Inc. (50%)
            - Seabase Limited (15%)
        - CN Tower Limited
        - CN Transactions Inc.—and its Subsidiary
            - Canac International Inc.—and its Subsidiary
                - Canac International Ltd.
            - Canaprev Inc. (50%)
            - Canaven Limited
            - CN Exploration Inc.
            - Portage & Main Development Ltd. (50%)
            - The Toronto Terminals Railway Company (50%)

19. Canadian National Railway Company (III-II)—*Concluded*
    - Subsidiaries held at 100%—*Concluded*
        - EID Electronic Identification Systems Ltd.
        - Grand Trunk Corporation—and its Subsidiaries
            - Central Vermont Railway, Inc.
            - Domestic Four Leasing Corporation
            - Domestic Two Leasing Corporation—and its Subsidiary
                - Relco Financial Corp.
            - Duluth, Winnipeg and Pacific Railway Company
            - Grand Trunk Land Development Corporation
            - Grand Trunk Radio Communications, Inc.
            - Grand Trunk Western Railroad Company— and its Subsidiary/Associates
                - The Belt Railway Company of Chicago (8.33%)
                - Chicago and Western Indiana Railroad Company (20%)
                - Domestic Three Leasing Corporation
                - Trailer Train Company (2.7%)
        - The Minnesota and Manitoba Railroad Company
        - The Minnesota and Ontario Bridge Company
        - Mount Royal Tunnel and Terminal Company, Limited
    - Subsidiaries held at 50-99%
        - The Canada Southern Railway Company (50%)
        - The Canadian Northern Quebec Railway Company (59.7%)
        - Detroit River Tunnel Company (50%)
        - The Northern Consolidated Holding Company Limited (71.9%)
        - The Public Markets, Limited (50%)
        - The Quebec and Lake St. John Railway Company (89.1%)
        - Shawinigan Terminal Railway Company (50%)
    - Associates held at less than 50%
        - Compagnie de gestion de Matane Inc. (49%)
        - Dome Consortium Investments Inc. (10.52%)
        - Eurocanadian Shipholdings Limited (18%)
        - Fort Point Holdings Ltd. (25%)
        - Halterm Limited (33.33%)
        - Railroad Association Insurance, Ltd. (7.4%)
        - Telesat Canada (3.75%)

20. Canadian National (West Indies) Steamships, Ltd. (III-I)*

21. Canadian Patents and Development Limited (III-I)

22. Canadian Saltfish Corporation (III-I)

23. Canadian Wheat Board, The (Exempted)

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* In process of dissolution.

24. Cape Breton Development Corporation (III-I)
    Subsidiaries held at 100%
        Cape Breton Carbofuels Limited (Inactive)

25. Defence Construction (1951) Limited (III-I)

26. Enterprise Cape Breton Corporation (III-I)
    Subsidiaries held at 100%
        Cape Breton Marine Farming Limited (Inactive)
        Darr (Cape Breton) Limited
        Dundee Estates Limited
    Subsidiaries held at 50-99%
        Whale Cove Summer Village Limited (62.5%)
    Associates held at less than 50%
        Barklay Systems Limited**
        Canadian Tennis Technology Limited
        General Mining Building Limited
        Haak Conveyor & Manufacturing Limited (42%)
        Nova Aqua Limited Partnership**
        Nova Scotia Clam Limited**

27. Export Development Corporation (III-I)

28. Farm Credit Corporation (III-I)

29. Federal Business Development Bank (III-I)

30. Freshwater Fish Marketing Corporation (III-I)

31. Great Lakes Pilotage Authority, Ltd. (III-I)

32. Halifax Port Corporation (III-II)

33. Harbourfront Corporation (III-I)
    Subsidiaries held at 100%
        Peter Street Basin Properties Inc.
        630370 Ontario Ltd.
    Subsidiaries held at 50-99%
        Art Gallery at Harbourfront (membership interest)
        International Readings at Harbourfront
        School-By-the-Water (membership interest)

34. International Centre for Ocean Development (III-I)

35. International Development Research Centre (Exempted)

36. Laurentian Pilotage Authority (III-I)

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* In process of dissolution

** Only preferred shares, non-voting are held.

37. Marine Atlantic Inc. (III-I)
    - Subsidiaries held at 100%
        - Coastal Transport Ltd.
        - Newfoundland Dockyard Company
38. Mingan Associates Ltd. (III-I) (Inactive)
39. Montreal Port Corporation (III-II)
40. National Arts Centre Corporation (Exempted)
41. National Capital Commission (III-I)
42. Pacific Pilotage Authority (III-I)
43. Petro-Canada (III-II)
    - Subsidiaries held at 100%
        - Canertech Inc.*
        - Petro-Canada International Assistance Corporation (acting parent Crown corporation)
        - Petro-Canada Inc.—and its Subsidiaries/Associates
            - Alberta Products Pipeline Ltd. (35%)
            - Amauligak Exploration Inc.
            - Arctic Pilot Project Inc.
            - Asher American, Inc.
            - Bent Horn Development Inc.
            - Blakeney and Son (1979) Ltd.
            - BP Marketing Canada Limited
            - Canadian Petroleum Studies Inc.
            - Canstar Oil Sands Ltd. (50%)
            - Chatelaine Restaurants Limited
            - Dépanneurs Le Frigo Ltée.
            - Downhole Systems Technology Canada Inc. (18.30%)
            - Ducharme et Carbone (1981) Inc.
            - Fifth Pacific Stations Ltd.
            - First Pacific Stations Ltd.
            - Fourth Pacific Stations Ltd.
            - Fundy Energy Inc. (49%)
            - GMI Co. (Bahamas) Limited
            - Harvey's Oil Limited (49.9%)
            - Hibernia Management & Development Company Ltd. (25%)
            - Independent Fuels & Lumber Ltd.*
            - International de Services Industriels et Scientifique, S.A. (27%)
            - Jiffy Lube Inc. (49%)
            - Kenmac Energy Inc. (49%)
            - Les Huiles Desroches Inc. (45%)

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* In process of dissolution

43. Petro-Canada (III-II)—*Continued*

Subsidiaries held at 100%—*Continued*

Petro-Canada Inc.—and its Subsidiaries/Associates—*Continued*

Les Huiles Du Royaume Inc. (50%)
Les Huiles Lamontagne Inc. (49%)
Les Huiles Town & Country Inc. (49%)
Les Pétroles De La Maurice (Canada) Inc. (49.99%)
Les Pétroles Saint-Jean-Sur Richelieu Inc. (49%)
Les Pétroles Sherbrooke Inc. (47%)
Les Pétroles Vosco (Canada) Ltée (49%)
MacGillvray Fuels Limited (49%)
Marc Dufresne (1978) Inc. (49.99%)
Marchand Petroleum (Canada Inc.) (50%)
Montreal Pipeline Limited (23.8%)
Morrow Fuel Oil Sales Ltd.
Northward Development Ltd. (17%)
Northwest Terminals Ltd.
Opal Oils Limited—and its Subsidiary
  Commodore Oil Limited
Pacific Northern Gas Ltd. (18%)
Pacific Petroleums Ltd.*
Pacific Pipelines, Inc.
Panarctic Oils Ltd. (52.73%)
Peace Pipeline Ltd. (10.89%)
Pétro Sud-Ouest Inc. (49%)
Petro-Canada (Argentina) Inc.
Petro-Canada (Barito) Inc.
Petro-Canada Centre Inc. (50%)—and its Subsidiary
  Petro-Canada Centre Finance Inc.
Petro-Canada Chemicals Inc.
Petro-Canada Consulting Corporation
Petro-Canada Enterprises Inc.
Petro-Canada Espanola, S.A.
Petro-Canada Hydrocarbons Inc.
Petro-Canada (Indonesia) Inc.
Petro-Canada (Malaysia) Inc.
Petro-Canada (Myamnar) Inc.
Petro-Canada (North Africa) Inc.
Petro-Canada Oil & Gas Inc.
Petro-Canada (Pakistan) Inc.
Petro-Canada (P.D.R.Y.) Inc.
Petro-Canada Petroleum Inc.*
Petro-Canada Petroleum Marketing Inc.

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* In process of dissolution

43. Petro-Canada (III-II)—*Continued*

- Subsidiaries held at 100%—*Continued*
  - Petro-Canada Inc.—and its Subsidiaries/Associates—*Continued*
    - Petro-Canada (South America) Inc.
    - Petro-Canada (Thailand) Inc.
    - Petro-Canada (U.K.) Limited
    - Petro-Canada (Vietnam) Inc.
    - Petro-Canada Youth Inc.
    - Petrogas Processing Ltd. (11.35%)
    - Pétroles M. Miron Inc. (49.9%)
    - Petrole Chaleurs (1981) Inc. (49.9%)
    - Petroleum Transmission Company
    - Prairie Leaseholds Ltd.
    - Redwater Water Disposal Co. Ltd. (21.36%)
    - Rocair Limited
    - Second Pacific Stations Ltd.
    - Sedpex Inc. (50%)
    - Servico Limited
    - St. Laurent Petroleum Inc.
    - Sulconam Inc. (7.6%)
    - Sydco Fuels Inc. (49.98%)
    - Syncrude Canada Ltd. (17%)
    - Third Pacific Stations Ltd.
    - Touchcom Inc. (45%)
    - TransNorthern Pipeline Ltd. (33.3%)
    - Wayfare Restaurants Limited
    - West Nova Inc. (50%)
    - Westcoast Energy Inc. (36.5%)—and its Subsidiaries/Associates
      - Foothills Pipe Lines Ltd. (50%)—and its Subsidiaries
        - Foothills Engineering Ltd.
        - Foothills Pipe Lines (Alta.) Ltd. (51%)
        - Foothills Pipe Lines (North B.C.) Ltd. (51%)
        - Foothills Pipe Lines (North Yukon) Ltd.
        - Foothills Pipe Lines (Sask.) Ltd. (51%)
        - Foothills Pipe Lines (South B.C.) Ltd. (51%)
        - Foothills Pipe Lines (South Yukon) Ltd.
      - Pacific Northern Gas Ltd. (43%)—and its Subsidiary
        - PNG Marketing Ltd.
      - Saratoga Processing Company Limited (25%)
      - Vancal Properties Ltd.
      - W.T. Investments Inc.
      - Westcoast Energy Marketing Ltd.
      - Westcoast Energy Pipelines Limited—and its Subsidiary
        - Pacific Coast Energy Corporation (50%)

43. Petro-Canada (III-II)—*Concluded*
- Subsidiaries held at 100%—*Concluded*
  - Petro-Canada Inc.—and its Subsidiaries/Associates—*Concluded*
    - Westcoast Energy Inc. (36.5%)—and its Subsidiaries/Associates—*Concluded*
      - Westcoast Gas Inc.
      - Westcoast Petroleum Ltd.—and its Subsidiaries
        - Canadian Roxy Petroleum Ltd. (82.3%)
        - Dover Petroleum Company
        - Westcoast Resources Inc.
        - Westcoast Production Co. (Africa) Ltd.
        - 292643 B.C. Ltd.
      - Westcoast Transmission Company, Inc.
      - Westcoast Transmission Company Limited
      - Westcoast Transmission Company (Alberta) Ltd.
    - XYCHEM Inc.
    - 103912 Canada Inc.
    - 106616 Canada Inc.
    - 106621 Canada Inc.
    - 128963 Canada Inc. (49%)
    - 146923 Canada Ltd.
    - 146924 Canada Ltd.
    - 158226 Canada Inc.
    - 288564 Alberta Ltd. (50%)
    - 1283-9304 Quebec Inc.
- Subsidiaries held at less than 5% (other interests)
  - Carnduff Gas Limited
  - Cheyenne Petroleum Corp. (NPL)
  - Cynthia Gas Gathering Company Limited
  - Dreco Energy Services Ltd.
  - East Coast Spill Response Inc.
  - House of Brougham Limited
  - Kanata Hotels International Inc.
  - Manhattan Continental Dev. Corp.
  - Northwood Pulp and Timber Limited
  - Oil Spill Response Limited
  - Pacific Energy Resources Ltd.
  - Polar Gas Engineering Services Ltd.
  - Rimbey Pipe Line Co. Ltd.
  - Sultran Ltd.
  - Toronto Credits Limited
  - Trans Canada Resources Ltd.
  - Wardean Drilling Co. Limited
  - 204383 Enterprises Inc.
  - 346877 Ontario Limited

44. Port of Quebec Corporation (III-II)

45. Prince Rupert Port Corporation (III-II)

46. Royal Canadian Mint (III-II)

47. Saint John Port Corporation (III-II)

48. St. John's Port Corporation (III-II)

49. St. Lawrence Seaway Authority, The (III-I)
    - Subsidiaries held at 100%
        - Great Lakes Pilotage Authority, Ltd.***
        - The Jacques Cartier and Champlain Bridges Incorporated
        - The Seaway International Bridge Corporation, Ltd.

50. Standards Council of Canada (III-I)

51. Teleglobe Canada (III-II)

52. Vancouver Port Corporation (III-II)

53. VIA Rail Canada Inc. (III-I)
    - Associates held at less than 50%
        - Railroad Association Insurance, Ltd. (4%)

*** Not included in Statistical Summary of wholly-owned subsidiaries. Scheduled as a parent Crown corporation pursuant to The Pilotage Act.

2.2 JOINT AND MIXED ENTERPRISES (as at March 31, 1990)

These are enterprises with share capital which is owned partly by Canada, the rest being owned by private sector parties or by other levels of government to further common objectives. Their subsidiaries and associates are not listed.

1. Canarctic Shipping Company Limited
2. Cooperative Energy Corporation
3. Lower Churchill Development Corporation Limited
4. National Sea Products Ltd.
5. North Portage Development Corporation
6. NPM Nuclear Project Managers Canada Inc.
7. Société du parc industriel et portuaire Québec-sud
8. Telesat Canada

Table 4.1 provides additional information about the above corporate interests of Canada.

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations:

9. Aurora Gold Ltd.
10. Blake Resources
11. Braeswood Explorations Limited
12. Carolin Mines Ltd.
13. Equity Capital Investments Ltd.
14. Havelock Energy & Resources Inc.
15. House of Brougham Ltd.
16. International Datacasting Corporation
17. International Hydrodynamics Co. Ltd.
18. Magnus Aerospace Corporation
19. Mission River Petroleum Ltd.
20. North Slope Refiners Inc.
21. Totran Services Ltd.
22. Vercan Investments Inc.

2.3 OTHER ENTITIES (as at March 31, 1990)

These are corporate entities without share capital for which the Government of Canada has a right to appoint members to the boards of directors or similar governing bodies. The Harbour Commissions are grouped at the foot of this list. Table 4.2 provides additional information about these corporate interests of Canada.

1. Asia-Pacific Foundation of Canada
2. The Army Benevolent Fund
3. Association for the Export of Canadian Books
4. The Blue Water Bridge Authority
5. Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children
6. Buffalo and Fort Erie Public Bridge Authority
7. Calgary Olympic Development Association
8. Canada Grains Council
9. Canadian Centre on Substance Abuse
10. Canadian Fitness and Lifestyle Research Institute Inc.
11. Canadian International Grains Institute
12. Canadian Livestock Records Corporation
13. Canadian Sport and Fitness Administration Centre Inc.
14. Coaching Association of Canada
15. Forest Engineering Research Institute of Canada
16. FORINTEK Canada Corp.
17. International Centre for Human Rights and Democratic Development
18. International Fisheries Commission Pension Society
19. Last Post Fund
20. Maritime Forestry Complex Corp.
21 Medical Council of Canada
22. The Nature Trust of British Columbia
23. Northern Native Fishing Corporation
24. NWT Co-operative Business Development Fund

25. PARTICIPaction
26. POS Pilot Plant Corporation
27. Pulp and Paper Research Institute of Canada
28. Roosevelt Campobello International Park Commission
29. Saint John Harbour Bridge Authority
30. Terry Fox Humanitarian Award Inc.
31. The Vanier Institute of the Family
32. The Victoria Commonwealth Games Host Society
33. Western Grains Research Foundation
34. The 1991 Canada Games Society (P.E.I.) Inc.
35. The 1989 Jeux Canada Games Society Saskatoon Inc.

Harbour Commissions

36. Fraser River Harbour Commission
37. The Hamilton Harbour Commissioners
38. Thunder Bay Harbour Commission
39. Nanaimo Harbour Commission
40. North Fraser Harbour Commission
41. Oshawa Harbour Commission
42. Port Alberni Harbour Commission
43. The Toronto Harbour Commissioners
44. Windsor Harbour Commission

2.4 INTERNATIONAL ORGANIZATIONS (as of March 31, 1990)

Corporate entities created pursuant to international agreements where Canada has a right to appoint or elect members to a governing body. Table 4.3 provides additional information about these corporate interests of Canada.

1. African Development Bank
2. African Development Fund
3. Asian Development Bank
4. Caribbean Development Bank
5. Commonwealth War Graves Commission
6. Inter American Development Bank
7. International Bank for Reconstruction and Development
8. International Boundary Commission
9. International Development Association
10. International Finance Corporation
11. International Fund for Agricultural Development
12. International Monetary Fund
13. Multilateral Investment Guarantee Agency

3. CHANGES TO THE LISTINGS OF CORPORATE INTERESTS OF CANADA

3.1 Crown Corporations: Financial years ending on or before July 31, 1990

1. Canada Development Investment Corporation	
Subsidiaries held at 50-99%	
GINN and Company (Canada) (51%)	Deleted
GINN Publishing Canada Inc. (51%)	Added
GLC Publishers Ltd. (51%)	Deleted
2. Canada Post Corporation	
Associates held at less than 50%	
International Post Corporation S.A. (9.9%)	Deleted
FMS International Ltd. (7.3%)	Deleted
3. Canadian Broadcasting Corporation	
Associates held at less than 50%	
Visnews (1 share)	Added
4. Enterprise Cape Breton Corporation	
Associates held at less than 50%	
Barklay Systems Limited	Added
Canada Tennis Technology Limited	Added
General Mining Building Limited	Added
Newco Mining Limited	Deleted
Nova Aqua Limited Partnership	Added
4M Panga Hotel Co. Limited	Deleted
5. Harbourfront Corporation	
Subsidiaries held at 50-99%	
Harbourpoint Development (Harbourfront Limited)	Deleted
6. Petro-Canada	
Subsidiaries held at 100%	
Petro-Canada Inc.	
Hibernia Management and Development Company Ltd. (25%)	Added
Jiffy Lube Inc. (49%)	Added
Petro-Canada (Myanmar) Inc. (100%)	Added
Petro-Canada (P.D.R.Y.) Inc. (100%)	Added
Roma Fuels Ltd. (49%)	Deleted
Superline Fuels Ltd. (49.9%)	Deleted
Thermo Page Inc. (49%)	Deleted
West Nova Inc. (50%)	Added
Westcoast Energy Inc. (36.5%)	
Foothills Pipe Lines (North B.C.) Ltd. (49%)	Deleted
Foothills Pipe Lines (Yukon) Ltd. (50%)	Deleted

Westcoast Energy Inc. (36.5%)—*Concluded*	
Inter B.C. Gas Transmission Ltd.	Deleted
Island & Coastal Natural Gas Co. Ltd.	Deleted
Westcoast Diversified Industries Ltd.	Deleted
West Coast Energy Pipelines Limited	Added
Pacific Coast Energy Corporation (50%)	Added
Westcoast Gas Inc.	Added
Westcoast Petroleum Ltd.	
Westcoast Production Co. (Africa) Ltd.	Added
Texas Pacific Oil Canada Ltd.	Deleted
292643 B.C. Ltd.	Added
Westcoast Transmission Company Limited	Added
Westcoast Transmission Holdings Ltd.	Deleted
159542 Canada Inc. (100%)	Deleted
159543 Canada Inc. (100%)	Deleted

3.2 Other Corporate Interests of Canada (as of March 31, 1990)

1. Joint and Mixed Enterprises

Air Canada (57%)	Deleted
Aurora Gold Limited	Added
Carolin Mines Ltd.	Added
International Datacasting Corporation	Added
Magnus Aerospace Corporation	Added
Société du parc industriel et portuaire Québec-sud (40%)	Added
Vercan Investments Inc.	Added

2. Other Entities

Agricultural Products Board	Deleted
Hockey Canada Inc.	Deleted
The Victoria Commonwealth Games Host Society	Added
The 1991 Canada Games Society (P.E.I.) Inc.	Added
The 1989 Jeux Canada Games Societé Saskatoon Inc.	Added

3. International Organizations

International Joint Commission	Deleted
Multilateral Investment Guarantee Agency	Added

4. INFORMATION ABOUT OTHER CORPORATE INTERESTS OF CANADA

4.1 JOINT (J) AND MIXED (M) ENTERPRISES [1]

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
Canarctic Shipping Company Limited	M	1005-350 Sparks Street Ottawa, Ontario K1R 7S8	Transport	1975, Canada Corporations Act	December 31/89 A = $19.6M L = $24.9M	Coopers & Lybrand	To provide superior Arctic shipping services, tanker operations, ship management services, and resource development support services to corporations, communities, and Government agencies operating in the polar regions of the world.	51%
Cooperative Energy Corporation	M	2000, 530-8 Avenue S.W. Calgary, Alta. T2P 3S8	Energy, Mines and Resources	1982, Cooperative Energy Act	December 31/89 A = $213M L = $100M	Deloitte & Touche	To operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. To bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.	25%
Lower Churchill Development Corporation Limited	J	P.O. Box 12700 St.John's, Nfld. A1A 2X8	Energy, Mines and Resources	1978, Newfoundland Companies Act	December 31/89 A = $30.2M L = $42,000	Ernst & Young	To establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the line transmission of this energy to markets.	49%
National Sea Products Limited.	M	1959 Upper Water Street P.O. Box 2130 Halifax, N.S. B3J 3B7	Minister of State (Privatization and Regulatory Affairs)	Amalgamated in 1967, The Companies Act of Nova Scotia	December 31/89 A = $380.2M L = $299.1M	Ernst & Young	To harvest, procure, process and market fish and seafood around the world. Restructuring the Atlantic Fisheries.	19%
North Portage Development Corporation	J	1100-444 St. Mary Avenue Winnipeg, Man. R3C 3T1	Western Economic Diversification	1983, Manitoba Corporations Act	March 31/90 A = $77.6M L = $1.3M	Coopers & Lybrand	To foster the social and economic development of the North Portage area in the city of Winnipeg. Under the Special Recovery Capital Projects, stimulating economic recovery in Canada and Manitoba.	33.3%

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
NPM Nuclear Project Managers Canada Inc.	M	2020 University 22nd Floor Montreal, Quebec H3A 2A5	Energy, Mines and Resources	1982, Canada Business Corporations Act	March 31/87 (inactive)	N/A	Nuclear Project and Construction Management. To transfer this activity to the private sector.	13.3%
Société du parc industriel et portuaire Québec-Sud	J	10 rue Giguère Lévis-Lauzon, Québec G6V 1N6	Industry, Science and Technology	1974, Government of Québec, special Act	March 31 A = N/A L = N/A	Laliberté, Lanctot, Coopers & Lybrand	To encourage, within the boundaries of the town of Lauzon, the development of an industrial park and harbour facility suited to major industrial projects. To manage this industrial park and harbour facility. To acquire, sell or exchange land within the boundaries of the town of Lauzon.	40%
Telesat Canada	M	1601 Telesat Court Gloucester, Ontario K1B 5P4	Communications	1969, Telesat Canada Act	December 31/89 A = $780.6M L = $522.8M	Peat Marwick Thorne	To establish, on a commercial basis, satellite telecommunications systems for the provision of services in Canada and elsewhere.	50% [2]

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[*] Federal Ownership Percentage calculation is based on number of votes.

[1] Excluded from this table are those corporate interests which the Superintendant of Bankruptcy has received under The Bankruptcy Act; they are listed in Table 3.2.

[2] Excludes 3.75% held by Canadian National Railway Company.

N/A = not applicable.

4.2 OTHER ENTITIES

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating
Asia-Pacific Foundation of Canada	Suite 666 999 Canada Place Vancouver, B.C. V6C 3E1	External Affairs	1984, Asia-Pacific Foundation of Canada Act	March 31	Coopers & Lybrand	To develop closer ties between the peoples and institutions of Canada and the peoples and institutions of the Asia-Pacific region.
Army Benevolent Fund	Veterans Affairs Bldg 284 Wellington Street Ottawa, Ontario K1A 0P4	Veterans Affairs	1947, Army Benevolent Fund Act	March 31	Auditor General of Canada	To provide grants and other financial assistance to Second World War veterans, or their dependants. Profits from services operated for the benefit of the Canadian Army during the Second World War were allocated to the Army Benevolent Fund for disbursement.
Association for the Export of Canadian books	Suite 1101 1 Nicholas St. Ottawa, Ontario K1N 7B7	Communications	1972, Canada Corporations Act	March 31	Robert B. Shortly	To promote the export of Canadian books to the international market. To administer the export budget for the Department of Communications'Book Publishing Industry Development Program.
The Blue Water Bridge Authority	Bridge Street Point Edward, Ontario N7T 7H7	Transport	1964, Blue Water Bridge Authority Act	August 31	Deloitte & Touche	To hold, operate, maintain and repair the Canadian portion of the Blue Water Bridge which links Point Edward, Ontario and Port Huron, Michigan, USA, across the St. Clair River.
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	Jeanne Mance Bldg. Tunney's Pasture Ottawa, Ontario K1A 0W9	Health and Welfare[1]	1959, Queen Elizabeth II Canadian Research Fund Act	March 31	Auditor General of Canada	The furthering of research into the diseases of children and the prevention and cure of such diseases.
Buffalo and Fort Erie Public Bridge Authority	The Peace Bridge Peace Bridge Plaza Buffalo, N.Y. 14213 U.S.A.	Finance	1934, Buffalo and Fort Erie Public Bridges Company Act	December 31	Arthur Young & Co.	To construct, maintain and operate a bridge across the Niagara River between Buffalo, New York and Fort Erie, Ontario.
Calgary Olympic Development Association	The Day Lodge Canada Olympic Park Beaufort Road N.W. SS#1 Calgary, Alta. T2M 4N3	Health and Welfare[2]	1979, Societies Act of Alberta	March 31	Price Waterhouse	To foster the development of Canadian athletics; to administer the Olympic Endowment Funds; and to operate and maintain the Canada Olympic Park.

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating
Canada Grains Council	Suite 760 360 Main Street Winnipeg, Man. R3C 3Z3	Minister of State (Grains and Oilseeds)	1969, Canada Corporations Act	March 31	Peat Marwick Thorne	To encourage a coordinated effort in improving Canada's performance in world grain markets, to promote and conduct research, and to formulate recommendations and provide advice to government based on a concensus within the industry.
Canadian Centre on Substance Abuse	Suite 607 350 Sparks St. Ottawa, Ontario K1R 7S8	Health and Welfare	1988, Canadian Centre on Substance Abuse Act	March 31	McIntyre & McLarty	To promote increased awareness on the part of Canadians of matters relating to alcohol and drug abuse and their increased participation in the reduction of such abuse.
Canadian Fitness and Lifestyle Research Institute Inc.	Suite 200 47 Clarence Street Ottawa, Ontario K1N 9K1	Health and Welfare[2]	1980, Canada Corporations Act	March 31	Deloitte & Touche	To collect, interpret and disseminate information pertaining to the fitness levels of Canadians.
Canadian International Grains Institute	1000-303 Main St. Winnipeg, Man. R3C 3G7	Minister of State (Grains and Oilseeds)	1972, Canada Corporations Act	March 31	Deloitte & Touche	To promote, on a non-profit basis, for the general advantage of Canada, the development, maintenance and enlargement of Canadian and international markets for Canadian grains and oilseeds and the products thereof.
Canadian Livestock Records Corporation	2417 Holly Lane Ottawa, Ontario K1V 0M7	Agriculture	1988, Animal Pedigree Act	December 31	Ernst & Young	To perform services for and on behalf of members of the 50 Breed Associations. To ensure the maintenance of the General Stud and Herd Books.
Canadian Sport and Fitness Administration Centre Inc.	1600 James Naismith Ottawa, Ontario K1B 5N4	Health and Welfare[2]	1974, Canada Corporations Act	March 31	Peat Marwick Thorne	To assist organizations concerned with the development of Canadian sport and fitness by providing support services in the area of administration and promotion.
Coaching Association of Canada	1600 James Naismith Gloucester, Ontario K1B 5N4	Health and Welfare[2]	1970, Canada Corporations Act	March 31	Ouseley Guindon Haney	To improve the formal training of coaches through the National Coaching Certification Program and related programs.
Forest Engineering Research Institute of Canada	143 Place Frontenac Point Claire, Quebec H9R 4Z7	Forestry	1986, Canada Corporations Act	December 31	Charette, Fortier, Harvey, and Touche Ross	To conduct research and development aimed at improving the efficiency of operations relating to the harvesting and transportation of wood and the growing of trees.

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating
FORINTEK Canada Corp.	6620 N.W. Marine Dr. Vancouver, B.C. V6T 1X2	Forestry	1979, Canada Corporations Act	March 31	Deloitte & Touche	To be the leading force in the technological advancement of the Canadian Wood Products Industry. To provide specialized advice on forest products to the federal government.
Fraser River Harbour Commission	Suite 505 713 Columbia Street New Westminster, B.C. V3M 1B2	Transport	1913, New Westminster Harbour Commissioners Act	December 31	Peat Marwick Thorne	To manage and control the harbour and the works and property therein under its jurisdiction.
The Hamilton Harbour Commissioners	605 James Street N. Hamilton, Ontario L8L 1K9	Transport	1912, Hamilton Harbour Commissioners Act	December 31	Pannell Kerr & McGillivray	To regulate and control navigation and all works and operations within the harbour.
International Centre for Human Rights and Democratic Development	63 rue de Brésoles 1st Floor Montreal, Quebec H2Y 1V7	External Affairs	1988, International Centre for Human Rights and Democratic Development Act	March 31	Auditor General of Canada	To promote and support cooperation between Canada and other countries for the purpose of developping and strengthening democratic and human rights institutions.
International Fisheries Commission Pension Society	c/o Treasury Board of Canada L'Esplanade Laurier West Tower 300 Laurier ave. Ottawa, Ontario K1A 0R5	Fisheries and Oceans	1957, Canada Corporations Act	September 30	Auditor General of Canada	To arrange for and administer the provision of pensions and insurance for the employees of any international fisheries commission, whose seat or headquarters is in any country established and maintained by Canada or the U.S.,or both.
Last Post Fund	Suite 921 685 Cathcart St. Montreal, Quebec H3B 1M7	Veterans Affairs	1921, Federal Charter	March 31	Audit Services Bureau	To ensure the provision of a dignified funeral and burial to eligible war veterans.
Maritime Forestry Complex Corp.	Hugh John Flemming Forestry Centre RR#10, Fredericton, N.B. E3B 6H6	Forestry	1980, Maritime Forestry Complex Corporation Act, New Brunswick	March 31	Peat Marwick Thorne	To establish a Maritime Provinces Regional Forestry Complex.

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating
Medical Council of Canada	P.O. Box 8234 Ottawa, Ontario K1G 3H7	Health and Welfare	1912, Canada Medical Act	December 31	Peat Marwick Thorne	To promote and effect the establishment of a qualification in medicine, such that the holders thereof shall be acceptable and empowered to practice in all the provinces of Canada.
Nanaimo Harbour Commission	P.O. Box 131 104 Front Street Nanaimo, B.C. V9R 5R4	Transport	1960, Harbour Commissions Act	December 31	Bestwick and Partners	To manage and control the harbour and the works and property therein under its jurisdiction.
The Nature Trust of British Columbia	909-100 Park Royal South, West Vancouver, B.C. V7T 1A2	Prime Minister	1971, Canada Corporations Act	December 31	Peat Marwick Thorne	To purchase and preserve ecologically important parcels of land in B.C.
North Fraser Harbour Commission	2020 Airport Road Richmond, B.C. V7B 1C6	Transport	1913, North Fraser Harbour Commissioners Act	December 31	Dunwoody & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.
Northern Native Fishing Corporation	P.O. Box 876 4-214 Third Ave. W. Prince Rupert, B.C. V8J 3Y1	Indian Affairs and Northern Development	1982, British Columbia Companies Act	January 31	Arthur Andersen & Co.	To preserve a fleet of fishing vessels and related licences for the long-term benefit of native fishermen, and to foster their development as independent business operators.
NWT Co-operative Business Development Fund	P.O. Box 1565 4905-48th St. Yellowknife, NWT X1A 2P5	Indian Affairs and Northern Development	1986, Canada Co-operative Association Act	December 31	Price Waterhouse	To provide financial services to the native owned co-operatives of the NWT. To stabilize the co-operative movement in the NWT.
Oshawa Harbour Commission	1050 Farewell Ave. Oshawa, Ontario L1H 6N6	Transport	1961, Oshawa Harbour Commissioners Act	December 31	Deloitte & Touche	To manage and control the harbour and the works and property therein under its jurisdiction.
PARTICIPaction	40 Dundas St. West Suite 220 Toronto, Ontario M5G 2C2	Health and Welfare[2]	1971, Canada Corporations Act	March 31	Peat Marwick Thorne	To inform Canadians about the positive benefits of physical fitness and to motivate them to adopt healthy, physically active lifestyles.

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating
POS Pilot Plant Corporation	118 Veterinary Rd. Saskatoon, Sask. S7N 2R4	Minister of State (Grains and Oilseeds)	1973, Canada Corporations Act	March 31	Peat Marwick Thorne	To increase processing of grains and oilseeds into marketable products. To encourage and promote the development and increase of value-added agriculturally based products for domestic and export consumption.
Port Alberni Harbour Commission	P.O. Box 99 2750 Harbour Road Port Alberni, B.C. V9Y 7M6	Transport	1947, Harbour Commissions Act	December 31	Newman Hill Duncan & Lacoursière	To manage and control the harbour and the works and property therein under its jurisdiction.
Pulp and Paper Research Institute of Canada	570 St. John's Blvd. Pointe Claire, Quebec H9R 3J9	Forestry	1950, Part II Canada Corporations Act	December 31	Touche, Ross	To supplement and complement the technical effort of individual firms thus providing its members with basic research data and improved technology to help them better their competitive position in world markets. To provide the Canadian Pulp and Paper Industry with a focal point of research.
Roosevelt Campobello International Park Commission	P.O. Box 9 Welshpool, Campobello Is, N.B. E0G 3H0	External Affairs	1964, The Roosevelt Campobello International Park Commission Act	December 31	Foster, Carpenter & Black	To administer as a memorial the Roosevelt Campobello International Park.
Saint John Harbour Bridge Authority	P.O. Box 6176 Station A Saint John, N.B. E2L 4R6	Finance	1962, Statute passed by Province of N.B.	March 31	Deloitte & Touche	To construct a bridge across the Harbour of Saint John, and to enter into agreement with federal, provincial and municipal governments, persons or corporations respecting the financing and construction of such bridge.
Terry Fox Humanitarian Award Inc.	711-151 Sparks St. Ottawa, Ontario K1P 5E3	Health and Welfare[2]	1982, Canada Corporations Act	March 31	Deloitte & Touche	To encourage Canadian youth to seek high ideals as represented by Terry Fox by granting commemorative scholarships for the pursuit of higher education.
Thunder Bay Harbour Commission	P.O. Box 2266 Thunder Bay, Ontario P7B 5E8	Transport	1958, Lakehead Harbour Commissioners Act	December 31	Ernst & Young	To manage and control the harbour and the works and property therein under its jurisdiction.
The Toronto Harbour Commissioners	60 Harbour Street Toronto, Ontario M5J 1B7	Transport	1911, Toronto Harbour Commissioners Act	March 31	Peat Marwick Thorne	To manage and control the harbour and the works and property therein under its jurisdiction.

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating
The Vanier Institute of the Family	120 Holland Ave. Ottawa, Ontario R1X 0X6	Prime Minister	1965, Canada Business Corporations Act	December 31	Coopers & Lybrand	To promote the spiritual and material well-being of Canadian families and to study their social, physical, mental, moral and financial environment and characteristics.
The Victoria Commonwealth Games Host Society	Suite 1210 345 Quebec Street Victoria, B.C. V8W 3M8	Health and Welfare[2]	1988, British Columbia Society Act	March 31	Peat Marwick Thorne	To organize and stage the XVth Commonwealth Games.
Western Grains Research Foundation	118 Veterinary Rd. Saskatoon, Sask. S7N 2R4	Agriculture	1981, Canada Corporations Act	December 31	Coopers & Lybrand	To help improve the productivity and profitability of grains and oilseeds production in the prairie provinces.
Windsor Harbour Commission	500 Riverside Drive W. Windsor, Ontario N9A 5K6	Transport	1957, Windsor Harbour Commissioners Act	December 31	Peat Marwick Thorne	To manage and control the harbour and the works and property therein under its jurisdiction.
The 1991 Canada Games Society (P.E.I) Inc.	199 Grafton St. Charlottetown, P.E.I. C1A 1L2	Health and Welfare[2]	1987, Canada Corporations Act	March 31	N/A	To plan, organize and stage the 1991 Canada Games.
The 1989 Jeux Canada Games Society Saskatoon Inc.	347 Second Avenue S. Saskatoon, Sask S7K 1L2	Health and Welfare[2]	1985 Non-Profit Corporations Act	March 31	Deloitte & Touche	To plan, organize and stage the 1989 Canada Games.

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[1] The directors of the Board are "appointed by Her Majesty by Commission under the Great Seal".

[2] Directors are appointed by the Minister of State (Fitness and Amateur Sport) who has received delegated authority from the Minister of Health and Welfare.

4.3 INTERNATIONAL ORGANIZATIONS

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
African Development Bank	01 P.O. Box 1387 Abidjan 01 Ivory Coast Africa	External Affairs	1963, Agreement signed by member countries	December 31	Akintola Williams & Hassan Inc. and Deloitte & Touche.	To contribute to the economic development and social advancement of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	3.1%
African Development Fund	01 P.O. Box 1387 Abidjan 01 Ivory Coast Africa	External Affairs	1972, Agreement signed by member countries	December 31	Akintola Williams & Hassan Inc. and Deloitte & Touche	To assist the African Development Bank in making an increasingly effective contribution to the economic and social development of the Bank members. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
Asian Development Bank	P.O. Box 789 1099 Manila, The Philippines	External Affairs	1965, Agreement signed by member countries	December 31	Deloitte & Touche	To lend funds, promote investments and provide technical assistance to developing countries, and generally to foster economic growth in the Asian Region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	5.7%
Caribbean Development Bank	P.O. Box 408 Wildey, St. Michael Bridgetown, Barbados	External Affairs	1969, Agreement signed by member countries	December 31	Price Waterhouse	To contribute to the harmonious economic growth and development of the member countries, and integration among them, having special and urgent regard to the needs of the less developed members of the region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	10.4%
Commonwealth War Graves Commission	2 Marlow Road Maidenhead, Berks. U.K. S16 7DX	Veterans Affairs	1917, Royal Charter	March 31	Deloitte, Haskins & Sells	To mark and maintain graves and memorials and keep records of the members of the Forces of the Commonwealth who died in the two World Wars.	N/A
Inter American Development Bank	1300 New York Ave. Washington, D.C. U.S.A. 20577	External Affairs	1959, Agreement signed by member countries	December 31	Price Waterhouse	To contribute to the acceleration of the process of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	4.4%
International Bank for Reconstruction and Development	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1945, Bretton Woods Agreement Act	June 30	Price Waterhouse	To assist in the reconstruction and development of territories of member countries.	3.0%

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
International Boundary Commission	615 Booth Street Room 130 Ottawa, Ontario K1A 0E9	External Affairs	1908, Treaty 1960, International Boundary Commission Act	March 31	Auditor General of Canada	To maintain the demarcation and cartographic representation of the land and water boundary between Canada and the United States, and to regulate all construction within three metres of the boundary line.	N/A
International Development Association	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1960, Articles of Agreement; 1960, International Development Association Act	June 30	Price Waterhouse	To promote economic development, increase productivity and thus raise standards of living in the less-developed areas of the world.	3.2%
International Finance Corporation	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1956, Articles of Agreement; Vote 731, Appropriation Act No.6, 1956	June 30	Price Waterhouse	To further economic development by encouraging the growth of productive enterprise in member countries, supplementing the activities of the International Bank for Reconstruction and Development.	4.3%
International Fund for Agricultural Development	107 Via Del Serafico 00142 Rome, Italy	External Affairs	1976, International Agreement	December 31	Price Waterhouse	To mobilize additional resources to be made available on concessional terms for agricultural development in member states. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	3.1%
International Monetary Fund	700 19th St., N.W. Washington, D.C. U.S.A. 20431	Finance	1945, Agreement Signed by Member Countries	April 30	External Audit Committee	Established to promote economic welfare by encouraging the expansion of trade, the maintenance of orderly exchange arrangements, and the reduction of balance of payments.	3.2%
Multilateral Investment Guarantee Agency	1818 H Street N.W Washington, D.C. USA 20433	Finance	1988 Bretton Woods and Related Agreement Act	June 30	Price Waterhouse	To encourage the flow of investments for productive purposes among member countries, thus supplementing the activities of the International Bank for Reconstruction and Development, the International Finance Corporation and other international development finance institutions.	3.3%

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* Federal Ownership Percentage calculation is based on number of votes.

N/A = not applicable.

PART III

AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

This section contains the audited financial statements for each parent Crown corporation.

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ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1989 and the statements of operations, contributed capital, deficit, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 14, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash	58,295	53,143
Accounts receivable	903,341	744,439
Prepaid expenses	22,430	15,246
	984,066	812,828
Fixed, at cost (Note 4)	2,232,653	1,883,785
Less: accumulated depreciation	912,096	786,984
	1,320,557	1,096,801
	2,304,623	1,909,629

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities	564,166	489,896
Obligation under capital lease agreements (Note 5)	45,796	99,420
Current portion of accrued employee termination benefits	83,846	65,423
	693,808	654,739
Long-term		
Accrued employee termination benefits	518,492	618,591
Obligation under capital lease agreements (Note 5)	50,084	95,880
	568,576	714,471
	1,262,384	1,369,210
Commitments and contingency (Note 8)		
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	2,073,580	1,606,516
Deficit	(1,031,341)	(1,066,097)
	1,042,239	540,419
	2,304,623	1,909,629

Approved by the Authority:

C. R. WORTHINGTON
Chairman

HORTON WINTERS
Member

M. R. McGRATH
Treasurer

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Income		
Pilotage charges	7,240,494	7,065,895
Interest and other income	46,789	37,755
	7,287,283	7,103,650
Expenses		
Pilots' fees, salaries and benefits	3,457,746	3,337,750
Pilot boats, operating costs	2,336,943	2,279,776
Staff salaries and benefits	434,424	394,004
Transportation and travel	391,593	357,891
Professional and special services	174,116	251,673
Depreciation	127,678	102,623
Utilities, materials and supplies	120,773	84,764
Rentals	115,620	119,498
Communications	79,796	81,619
Interest on capital leases	13,838	22,015
Sundry		16,650
	7,252,527	7,048,263
Net profit for the year	34,756	55,387

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Balance, beginning of the year	1,606,516	1,271,810
Parliamentary appropriation to finance (Note 3)		
Additions to fixed assets	367,644	243,132
Principal payments on capital leases	99,420	91,574
	467,064	334,706
Balance, end of the year	2,073,580	1,606,516

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Balance, beginning of the year	1,066,097	1,230,789
Less: net profit for the year	34,756	55,387
	1,031,341	1,175,402
Parliamentary appropriation to finance cash operating loss		109,305
Balance, end of the year	1,031,341	1,066,097

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Operating activities		
Cash provided by (used for) operations		
Net profit for the year	34,756	55,387
Items not requiring cash		
Depreciation	127,678	102,623
Increase in accrued employee termination benefits	76,918	70,495
	239,352	228,505
Cash used for non cash working capital	(91,816)	(45,190)
Employee termination benefits payments	(158,594)	(110,630)
Cash provided by (used for) operating activities	(11,058)	72,685
Financing activities		
Parliamentary appropriation to finance (Note 3)		
Additions to fixed assets	367,644	243,132
Principal payments on capital leases	99,420	91,574
Cash operating loss		109,305
	467,064	444,011
Principal portion of capital lease payments	(99,420)	(91,574)
Decrease in bank indebtedness		(185,970)
Cash provided by financing activities	367,644	166,467
Investing activities		
Net additions to fixed assets	(351,434)	(186,359)
Cash used for investing activities	(351,434)	(186,359)
Increase in cash during the year	5,152	52,793
Cash, beginning of the year	53,143	350
Cash, end of the year	58,295	53,143

ATLANTIC PILOTAGE AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Objectives and activities

The Atlantic Pilotage Authority (the "Authority") was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

The Authority is a Crown corporation listed in Schedule III, Part I of the Financial Administration Act and is not subject to income tax under the provisions of the Income Tax Act.

2. Significant accounting policies

(a) Parliamentary appropriation

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, the Authority requests parliamentary appropriations to recover cash operating losses. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations are also requested when the cash operating profits are not sufficient to provide for the purchase of capital assets and the principal portion of payments under capital lease agreements. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of contributed capital.

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Pilot boats	14 to 25 years
Furniture and equipment	5 to 10 years

(c) Capital leases

The Authority leases pilot boats from Canada under long term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(d) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid.

(e) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as they accrue to the employees.

3. Parliamentary appropriation

On March 23, 1989, the Government of Canada provided $467,064 through Special Governor General's warrants, for the Authority's 1988 capital expenditures, 1989 principal payments on capital leases and the cost of a pilot boat purchased in March 1989.

4. Fixed assets

	1989			1988
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	450		450	450
Pilot boats	1,572,425	533,950	1,038,475	469,542
Pilot boats under capital lease	448,573	244,592	203,981	537,526
Furniture and equipment	211,205	133,554	77,651	89,283
	2,232,653	912,096	1,320,557	1,096,801

5. Capital lease agreements

The Authority leases pilot boats under long term financing leases. The remaining payments under the leases are as follows:

	1989	1988
	$	$
9 1/8% lease agreement, due April 1991, payable in blended annual payments of $54,785	109,571	164,355
8% lease agreement, due October 1989, payable in blended annual payments of $31,077		31,077
8% lease agreement, due November 1989, payable in blended annual payments of $31,077		31,077
Total lease payments	109,571	226,509
Less: amount representing interest	13,691	31,209
Principal amount of capital leases	95,880	195,300
Less: current portion	45,796	99,420
Principal amount of capital lease agreements net of current portion	50,084	95,880

The following is a schedule of lease payments under the capital lease expiring in 1991:

Year ending December 31	$
1990	54,785
1991	54,786
Total lease payments	109,571

Upon maturity of the lease, the Authority has the option to purchase the boat for $1. During 1989, two leases matured and the Authority exercised its option to purchase.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1989—*Concluded*

6. Pension plan

Under provisions of the Pilotage Act, pilots who became employees of the Authority were entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $6,821 in 1989 ($10,662 in 1988). The estimated unfunded past service pension contribution with respect to these employees was approximately $54,000 at December 31, 1989 ($74,000 at December 31, 1988) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

7. Related party transactions

The Authority receives services from government departments and these are provided without charge. These include pilot dispatching services by the Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick and Newfoundland. The cost of these services is not recorded in the accounts of the Authority.

8. Commitments and contingency

(a) The Authority has entered into long term contracts for pilot boat services requiring the following minimum annual payments:

	$
1990	702,097
1991	530,246
	1,232,343

(b) In December 1987, a lawsuit was filed against the Authority relating to a contract for pilot boat services. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

ATOMIC ENERGY OF CANADA LIMITED

MANAGEMENT RESPONSIBILITY

The financial statements and all other information presented in this Annual Report are the responsibility of the management and the Board of Directors of the corporation. The financial statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

The corporation maintains books of account, financial and management control, and information systems, together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that operations are carried out effectively. These systems and practices are also designed to provide reasonable assurance that transactions are in accordance with Part X of the Financial Administration Act and its regulations, as well as the Canada Business Corporations Act, the articles, and the bylaws and policies of the corporation. The corporation has met all reporting requirements established by the Financial Administration Act, including submission of a corporate plan, an operating budget, a capital budget and this Annual Report.

The corporation's internal auditor has the responsibility for assessing the management systems and practices of the corporation. The Auditor General of Canada conducts an independent examination of the financial statements of the corporation and reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors' Audit Committee, composed of directors who are not employees of the corporation, reviews and advises the Board on the financial statements, the Auditor General's reports thereto and the plans and reports related to special examinations, and oversees the activities of internal audit. The Audit Committee meets with management, the internal auditor and the Auditor General on a regular basis.

Stanley R. Hatcher
Acting President and Chief Executive Officer

David G. Cuthbertson
Vice-President, Finance and Chief Financial Officer

AUDITOR'S REPORT

TO THE MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1990 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act, the articles and the bylaws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 4, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash and short-term deposits	46,669	86,588
Due from Government of Canada	40,253	
Accounts receivable	154,387	147,776
Receivable from CDIC (Note 3)	114,607	114,607
Inventories (Note 4)	3,256	3,727
	359,172	352,698
Heavy water inventory (Note 4)	8,096	8,586
Long-term receivables (Note 5)	498,310	541,343
Investment (Note 6)	76,164	81,704
Property, plant and equipment (Note 7)	10,004	9,576
	951,746	993,907

LIABILITIES	1990	1989
Current		
Accounts payable and accrued liabilities	113,877	112,592
Current portion of long-term debt	33,871	31,346
	147,748	143,938
Deferred revenue	20,394	31,408
Accrued employee termination benefits	43,702	39,865
Long-term debt (Note 8)	529,114	562,986
	740,958	778,197
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—75,000 common shares		
Issued—54,000 common shares	15,000	15,000
Contributed capital	79,228	73,907
Retained earnings	116,560	126,803
	210,788	215,710
	951,746	993,907

Approved by the Board:

MARNIE PAIKIN
Director

STANLEY R. HATCHER
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Nuclear power operations		
Revenue		
Nuclear supply and services	99,383	88,922
Interest on long-term receivables	58,737	59,664
Interest on short-term deposits	10,642	9,137
	168,762	157,723
Costs and expenses		
Cost of supply and services	71,957	41,341
Product development	32,920	33,023
Less: parliamentary appropriations (Note 2)	(29,200)	(28,000)
Marketing and administration	31,245	22,287
Interest on long-term debt	52,071	53,952
	158,993	122,603
Operating profit	9,769	35,120
Research and development operations		
Expenses	256,064	248,216
Less: commercial revenue	34,476	32,258
cost recovery	47,854	49,808
parliamentary appropriations (Note 2)	153,722	146,879
Net expense	20,012	19,271
Decommissioning activities		
Expenses	15,954	18,632
Less: parliamentary appropriations (Note 2)	12,023	10,309
recovery from asset sales	3,931	1,598
Net expense		6,725
Income (loss) from continuing operations	(10,243)	9,124
Income from subsidiaries divested (Note 3)		14,109
Net income (loss)	(10,243)	23,233

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Balance at beginning of the year	73,907	72,418
Parliamentary appropriations (Note 2)		
Loan principal repayment	1,621	1,489
Payment in respect of subsidiaries divested	3,700	
	5,321	1,489
Balance at end of the year	79,228	73,907

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Balance at beginning of the year	126,803	119,970
Net income (loss)	(10,243)	23,233
Dividend		(16,400)
Balance at end of the year	116,560	126,803

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Net income (loss)	(10,243)	23,233
Depreciation and amortization	7,426	6,211
	(2,817)	29,444
Decrease (increase) in operating working capital		
Due from Government of Canada	(40,253)	
Other	3,320	17,912
	(36,933)	17,912
Cash from (used in) operations	(39,750)	47,356
Investing activities		
Divestment of subsidiaries (Note 3)		114,607
Receivable from CDIC (Note 3)		(114,607)
Acquisition of commercial property, plant and equipment, net of disposal	(2,314)	(3,569)
Cash invested	(2,314)	(3,569)
Financing activities		
Repayment of long-term debt	(31,347)	(28,214)
Proceeds from long-term notes receivable	28,171	25,976
Contributed capital from parliamentary appropriations	5,321	1,489
Dividend		(16,400)
Cash from (used in) financing	2,145	(17,149)
Increase (decrease) in cash and short-term deposits	(39,919)	26,638
Cash and short-term deposits at beginning of the year	86,588	59,950
Cash and short-term deposits at end of the year	46,669	86,588

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Transactions denominated in a foreign currency are translated into Canadian dollars at the exchange rate in effect at the date of the transaction, except those covered by forward exchange contracts, where the rate established by the terms of the contract is used. Monetary assets and liabilities outstanding at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Exchange gains and losses arising from the translation of foreign currencies are included in income.

Inventories

Heavy water is valued at the lower of average cost, less related parliamentary appropriations, and net realizable value. Maintenance and general supplies are valued at cost.

Investment

The corporation has an investment in Pickering reactor Units 1 and 2. This is recorded at cost and is being amortized on a straight-line basis over the remaining term of the related investment agreement.

Property, plant and equipment

Property, plant and equipment of a research and development nature are recorded at cost and expensed in the year of acquisition.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—*Concluded*

Other property, plant and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	3 to 20 years
Buildings	20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred.

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage of completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the corporation as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge certain loan principal which is recognized as an increase in contributed capital.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The corporation's contributions to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the corporation and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is charged to income as benefits accrue to the employees. The accumulated liability is actuarially determined on a periodic basis.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1990

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1990	1989
	(in thousands of dollars)	
Research and development operations	153,722	146,879
CANDU 3 pre-project costs	29,200	44,400
Decommissioning activities	12,023	10,309
Heavy water plant loan principal	1,621	1,489
Subsidiaries divested	9,074	
	205,640	203,077

Parliamentary appropriations in respect of subsidiaries divested were to reimburse the corporation for expenditures subsequent to the divestment and to compensate the corporation for certain cash flows foregone as a result of the divestment. The latter, amounting to $3.7 million, was credited to contributed capital.

3. Subsidiaries divested

In March 1988, the Government of Canada announced its intention to privatize the corporation's radiation equipment and isotope businesses conducted by the Radiochemical Company and the Medical Products Division, both operating divisions of the corporation. Subsequently, these divisions were incorporated under the names Nordion International Inc. (Nordion) and Theratronics International Limited (Theratronics), respectively. On September 30, 1988, the corporation sold its shares in Nordion and Theratronics to Canada Development Investment Corporation (CDIC) for eventual privatization. Under the terms of the agreement with CDIC, the corporation will receive full proceeds realized upon the privatization of Nordion and Theratronics, less CDIC's expenses associated therewith. While the corporation anticipates a gain on sale, the amount cannot reasonably be determined at this time. The receivable from CDIC of $114.6 million represents the September 30, 1988, net book value of the businesses sold.

Income from Nordion and Theratronics for the six months ended September 30, 1988, has been reflected in the statement of income for the year ended March 31, 1989, as income from subsidiaries divested. Revenues of Nordion and Theratronics were $70 million for that six-month period.

4. Inventories

	1990	1989
	(in thousands of dollars)	
Current		
Maintenance and general supplies	3,256	3,727
Heavy water	544,799	548,964
Less: parliamentary appropriations	536,703	540,378
	8,096	8,586

Parliamentary appropriations for heavy water are repayable to the government, together with interest thereon, to the extent of future revenue from sales of related heavy water. Accrued liabilities as at March 31, 1990, include $2.9 million in respect of net proceeds from sales during the year (1989—$4.9 million).

5. Long-term receivables

	1990	1989
	(in thousands of dollars)	
Notes receivable from provincial utilities in respect of the financing of nuclear facilities (refer to Note 8 for related debt)	522,118	550,289
Contract receivables maturing through 1998	39,091	35,719
Mortgages receivable and other	3,001	3,462
	564,210	589,470
Current portion	65,900	48,127
	498,310	541,343

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990—*Continued*

6. Investment

The corporation, Ontario Hydro and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering "A" nuclear generating station, with ownership of these Units being vested in Ontario Hydro. Under the agreement, the corporation is entitled to receive payments until the year 2003 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2. Due primarily to costs incurred during the 1984-88 shutdown of the Pickering units for pressure tube replacement, no payment was received this year. The timing of the resumption of payments under the agreement remains uncertain since it depends on the future operating costs, including the cost of coal, of the Lambton units.

The charge against 1990 earnings for amortization of the investment in Pickering was $5.5 million (1989—$2.3 million).

7. Property, plant and equipment

	1990			1989
	Cost	Funding and accumulated depreciation	Net	Net
		(in thousands of dollars)		
Nuclear power operations				
Land and improvements	1,175	568	607	604
Buildings	9,860	9,739	121	97
Machinery and equipment	21,022	15,233	5,789	4,689
	32,057	25,540	6,517	5,390
Research and development operations				
Land and improvements	11,537	11,537		
Buildings	80,451	78,332	2,119	2,581
Reactors and equipment	235,307	233,939	1,368	1,605
Construction in progress	62,302	62,302		
	389,597	386,110	3,487	4,186
	421,654	411,650	10,004	9,576

Depreciation of property, plant and equipment for the year ended March 31, 1990 amounted to $1.9 million (1989—$3.1 million).

Research and development property, plant and equipment expensed during the year amounted to $13.0 million (1989—$14.1 million).

8. Long-term debt

	1990	1989
	(in thousands of dollars)	
Loans from Government of Canada		
To finance provincial utility nuclear facilities, maturing through 2008 at fixed interest rates varying from 6.687% to 9.706% (refer to Note 5 for related receivables)	521,700	549,774
To finance leased heavy water and other assets, maturing through 2008 at fixed interest rates varying from 5.0% to 12.434%	22,316	24,002
Loans from third parties		
To finance the purchase of the Glace Bay heavy water plant, maturing through 1998 at an imputed interest rate of 8.875%	18,969	20,556
	562,985	594,332
Current portion	33,871	31,346
	529,114	562,986

Loan repayments required over succeeding years are as follows (millions of dollars): 1991—$33.9; 1992—$36.6; 1993—$33.1; 1994—$16.1; 1995—$17.3; and subsequent to 1995—$426.0.

9. Decommissioning activities

Decommissioning activities consist of placing and maintaining prototype reactors in a safe-storage mode as the initial stage of decommissioning, as well as the activities associated with closure and protection of heavy water plants. Funding for these activities is provided through parliamentary appropriations and proceeds from related asset sales.

Prototype reactors

The decommissioning of nuclear research and prototype facilities is an integral part of the nuclear program. Currently, the Gentilly-1, Douglas Point and Nuclear Power Demonstration (NPD) prototype reactors are in a safe-storage mode. The WR-1 reactor was shut down in 1985 and its decommissioning commenced during the year. The estimated cost of the initial stage of decommissioning of WR-1 is $20 million.

Future net costs related to decommissioning nuclear facilities beyond the safe-storage mode cannot be quantified at this time due to uncertainty as to the nature and timing of the disposal alternative that will ultimately be adopted in each case. In accordance with the corporation's accounting policy, any such costs will be expensed when incurred.

All reactors in the decommissioning stage have been fully written off. The original gross cost of these reactors is $216 million, including $31 million for capitalized heavy water.

Heavy water plants

The corporation has closed down the three heavy water plants located in Glace Bay and Port Hawkesbury in Cape Breton, Nova Scotia and in LaPrade, Quebec. These assets, which have been fully written off, had an original gross cost of $803 million.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1990—*Concluded*

10. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the corporation had the following transactions with the Government of Canada:

	1990	1989
	(in thousands of dollars)	
Repayment of loans and interest	88,790	85,005
Payments to the Public Service Superannuation Plan	11,744	11,586

In the normal course of business, the corporation also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

11. Supplementary information

Incorporation

Pursuant to the authority and powers of the Minister of Energy, Mines and Resources under the Atomic Energy Control Act, the corporation was incorporated in 1952 under the provisions of the Canada Corporations Act (and continued in 1977 under the provisions of the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The corporation is a Schedule III Part I Crown corporation under the Financial Administration Act. The corporation is exempt from income taxes.

Corporate Plan

Pursuant to the Financial Administration Act, the corporation is required to submit a Corporate Plan for approval by the Governor in Council. The Corporate Plan for 1989/90-1993/94 was submitted, but approval was deferred pending the results of a review of the mandate and scope of operations of the corporation in conjunction with a restructuring of the nuclear industry in Canada.

Insurance

To the extent deemed appropriate, the corporation carries conventional insurance for its facilities and heavy water inventories. Decommissioned prototype reactors are self-insured.

Sales agents' remuneration

Guidelines concerning the commercial practices of Crown corporations require disclosure of sales agents and the total remuneration paid to them during the year.

Remuneration and expenses paid to the following sales agents and representatives in 1990 aggregated $1.0 million:

B.C. Park, U.S.A.; Marubeni Corporation, Japan; PII-PED International Inc., U.S.A.; P.T. Sanga Kencana International, Indonesia; Yuksel Nedim Yalcin, Turkey.

In 1989, such remuneration and expenses, including payments to sales agents and representatives of Nordion and Theratronics, aggregated $2.5 million.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1989 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1989 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand
Chartered Accountants

Peat Marwick
Chartered Accountants

Ottawa, Canada
February 6, 1990

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1989

(with comparative figures for 1988)
(in millions of dollars)

ASSETS	1989	1988
Deposits payable in foreign currencies		
U.S.A. dollars	352.4	369.1
Other currencies	17.5	263.0
	369.9	632.1
Advances to members of the Canadian Payments Association (Notes 2 and 8)	311.6	485.3
Investments—At amortized values (Note 3)		
Treasury bills of Canada	10,815.7	9,685.0
Other securities issued or guaranteed by Canada maturing within three years	3,424.6	3,051.4
Other securities issued or guaranteed by Canada not maturing within three years	6,584.8	7,609.8
Other investments	2,764.8	2,357.9
	23,589.9	22,704.1
Bank premises (Note 4)	138.4	139.8
Accrued interest on investments	293.8	320.8
Other assets	76.0	37.0
	24,779.6	24,319.1

LIABILITIES	1989	1988
Capital paid up (Note 5)	5.0	5.0
Rest fund (Note 6)	25.0	25.0
Notes in circulation	22,092.6	21,032.4
Deposits		
Government of Canada	20.7	14.2
Chartered banks	1,786.6	2,177.1
Other members of the Canadian Payments Association	229.7	259.7
Other deposits	397.3	307.5
	2,434.3	2,758.5
Liabilities payable in foreign currencies		
Government of Canada	209.0	472.9
Bank of Canada cheques outstanding	7.6	18.8
Other liabilities	6.1	6.5
	24,779.6	24,319.1

See accompanying notes to the financial statements.

J.W. CROW
Governor

J.-P. AUBRY
Chief Accountant

BANK OF CANADA—*Continued*

STATEMENT OF REVENUE AND EXPENSE YEAR ENDED DECEMBER 31, 1989

(with comparative figures for 1988)
(in millions of dollars)

	1989	1988
Revenue		
Revenue from investments and other sources, net of interest paid on deposits of $42.8 ($21.3 in 1988)	2,424.5	2,109.7
Expense		
Salaries(1)	72.1	67.6
Contributions to pension and insurance funds(2)	9.1	8.7
Other staff expenses(3)	2.3	2.2
Directors' fees	0.1	0.1
Auditors' fees and expenses	0.5	0.5
Taxes—Municipal and business	9.5	8.8
Bank note costs	40.0	35.1
Data processing and computer costs	6.3	5.8
Premises maintenance—Net of rental income(4)	19.7	19.6
Printing of publications	1.0	0.5
Other printing and stationery	2.4	2.2
Postage and express	1.8	1.6
Telecommunications	1.8	1.7
Travel and staff transfers	2.7	2.3
Other expenses	2.9	2.1
	172.2	158.8
Depreciation on buildings and equipment	13.5	13.2
	185.7	172.0
Net revenue paid to Receiver General for Canada	2,238.8	1,937.7

See accompanying notes to the financial statements.

(1) Salaries include overtime and are for Bank staff other than those engaged in premises maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,255 in 1989 compared with 2,234 in 1988.

(2) Contributions to pension and insurance funds for Bank staff other than those engaged in premises maintenance.

(3) Other staff expenses include retirement allowances and educational training costs.

(4) Premises maintenance comprises building and equipment maintenance expenses including related staff costs.

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1989

1. Significant accounting policies

The financial statements of the Bank conform to the disclosure and accounting requirements of the Bank of Canada Act and the Bank's by-laws. The significant accounting policies of the Bank are:

(a) Revenues and expenses

Revenues and expenses are accounted for on the accrual basis except for interest on advances to a bank ordered to be wound up where interest is recorded as received.

(b) Investments

Investments, consisting mainly of Government of Canada treasury bills and bonds, are recorded at a cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition are included in revenue.

(c) Translation of foreign currencies

Assets and liabilities in foreign currencies are translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses from translation of, and transactions in, foreign currencies are included in revenue.

(d) Bank premises

Bank premises, consisting of land, buildings and equipment, are recorded at cost less accumulated depreciation. Depreciation is calculated on the declining balance method using the following annual rates:

Buildings	5%
Computer equipment	35%
Other equipment	20%

A full year of depreciation is charged against assets in the year of acquisition, except for Projects in progress which are depreciated from the point of substantial completion. No depreciation is taken on assets in the year of disposal.

(e) Pension plan

The Bank's contributions to the Pension Fund are recorded as expenses at the time they are made. Actuarial surpluses or deficiencies, if any, are amortized over periods not exceeding those provided for by the Pension Benefits Standards Act, 1985, and the regular contributions are adjusted accordingly.

(f) Insurance

The Bank does not insure against direct risks of loss to the Bank, except for potential liabilities to third parties and where there are legal or contractual obligations to carry insurance. Any costs arising from these risks are recorded in the accounts at the time they can be reasonably estimated.

2. Advances to members of the Canadian Payments Association

Advances include a total of $46.4 million ($143.0 million in 1988) provided to the Canadian Commercial Bank and the Northland Bank for which winding-up orders have been issued by the courts. On the basis of the available information, it is the opinion of the Bank of Canada that this amount will be fully repaid from the proceeds of the liquidations.

BANK OF CANADA—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

3. Investments

Investments may include securities of the Government of Canada held under Purchase and Resale Agreements (PRA). As at December 31, 1989 and 1988 there were no securities held under PRA.

4. Bank premises

	1989			1988
	Cost	Accumulated depreciation	Net	Net
	(in millions of dollars)			
Land and buildings	171.9	69.2	102.7	107.4
Computer equipment ...	27.5	22.1	5.4	6.9
Other equipment	56.5	32.2	24.3	16.3
	255.9	123.5	132.4	130.6
Projects in progress	6.0		6.0	9.2
	261.9	123.5	138.4	139.8

5. Capital

The authorized capital of the Bank is $5.0 million divided into 100,000 shares of the par value of $50 each. The shares are fully paid and in accordance with the Bank of Canada Act have been issued to the Minister of Finance, who is holding them on behalf of Canada.

6. Rest fund

The rest fund was established by the Bank of Canada Act and represents the general reserve of the Bank. In accordance with the Act, the rest fund was accumulated out of net revenue until it reached the stipulated maximum amount of $25.0 million in 1955. Subsequently, all net revenues have been paid to the Receiver General for Canada.

7. Contingent liability

During 1989, the Bank of Canada, along with central banks of other industrial countries, participated in short-term bridging arrangements to the Banco de Mexico and the Narodowy Bank Polski through the Bank for International Settlements. As at December 31, 1989, the Bank of Canada's contingent liability on the principal amounts outstanding under the arrangements with the Banco de Mexico and the Narodowy Bank Polski were U.S. $33.4 million (Can. $38.7 million at the December 31, 1989 closing exchange rate) and U.S. $8.6 million (Can. $10.0 million at December 31, 1989 closing exchange rate), respectively.

8. Legal matters

The Bank of Canada's security for advances to the Canadian Commercial Bank and the Northland Bank includes the loan portfolios of those institutions. In the case of the Canadian Commercial Bank, submissions have been presented to the court to determine whether the interest received from the portfolio forms part of the Bank's security. In the unlikely event that there were a final legal determination that all the interest is not included in the security it could result in some adjustment relating to amounts which have been recorded in income.

CANADA COUNCIL

AUDITOR'S REPORT

TO THE CANADA COUNCIL AND THE
MINISTER OF COMMUNICATIONS

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1990 and the statements of revenue and expense and equity of the Endowment Account and Special Funds and the statement of changes in financial position of the Endowment Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1990

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Cash and short-term deposits	16,905	19,357
Accrued investment income	1,896	1,829
Accounts receivable	189	1,592
Prepaid expenses	261	332
Investments (Note 4)	100,988	93,173
Equipment and leasehold improvements (Note 5)	1,617	1,418
Works of art	13,912	12,993
	135,768	130,694

LIABILITIES	1990	1989
Grants payable	22,534	23,102
Accounts payable and accrued liabilities	907	1,225
Deferred revenue (Note 6)	1,001	569
Due to Special Funds	3,639	3,220
Due to Special Trusts (Note 7)	1,718	1,802
Provision for employee termination benefits	829	901
	30,628	30,819
EQUITY		
Fund capital		
Principal	50,000	50,000
Accumulated net gains on disposal of investments	35,127	32,230
	85,127	82,230
Contributed surplus—Works of art	13,912	12,993
Surplus		
Appropriated	2,700	2,700
Unappropriated	3,401	1,952
	6,101	4,652
	105,140	99,875
	135,768	130,694

Approved by Management:

JOYCE ZEMANS
Director

PETER BROWN
Treasurer

Approved by the Council:

ALAN GOTLIEB
Chairman

CANADA COUNCIL—*Continued*

STATEMENT OF REVENUE AND EXPENSE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Revenue		
Parliamentary appropriations	103,503	93,251
Interest and dividends	9,313	8,836
Art Bank rental fees	1,013	933
Cancelled grants and refunds of grants approved in previous years	642	429
Other revenue	184	312
	114,655	103,761
Expense		
Arts		
Grants and services	93,762	92,485
Administration (Schedule)	9,807	8,810
Works of art	919	852
	104,488	102,147
Canadian Commission for UNESCO		
Administration (Schedule)	1,225	1,143
Grants and services	188	148
	1,413	1,291
General administration (Schedule)	7,305	7,153
	113,206	110,591
Excess of revenue over expense (expense over revenue) for the year	1,449	(6,830)

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Fund capital		
Principal	50,000	50,000
Accumulated net gains on disposal of investments		
Balance at beginning of the year	32,230	30,047
Net gains on disposal for the year	2,897	2,183
Balance at end of the year	35,127	32,230
Balance of Fund capital at end of the year	85,127	82,230
Contributed surplus		
Balance at beginning of the year	12,993	12,141
Works of art purchased during the year	919	852
Balance at end of the year	13,912	12,993
Surplus		
Appropriated	2,700	2,700
Unappropriated		
Balance at beginning of the year	1,952	8,782
Excess of revenue over expense (expense over revenue) for the year	1,449	(6,830)
Balance at end of the year	3,401	1,952
Balance of surplus at end of the year	6,101	4,652

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Excess of revenue over expense (expense over revenue) for the year	1,449	(6,830)
Items not affecting cash		
Depreciation and amortization	517	431
Loss on disposal of equipment	41	8
Employee termination benefits	(72)	(64)
	1,935	(6,455)
Change in non-cash operating assets and liabilities	1,288	4,003
Funds provided by (applied to) operating activities	3,223	(2,452)
Investing activities		
Acquisition of equipment and leasehold improvements	(782)	(430)
Proceeds on disposal of equipment	25	11
(Increase) decrease in investments	(7,815)	4,195
Funds (applied to) provided by investing activities	(8,572)	3,776
Financing activities		
Net gains on disposal of investments credited to Fund capital	2,897	2,183
(Decrease) increase in funds	(2,452)	3,507
Cash and short-term deposits at beginning of the year	19,357	15,850
Cash and short-term deposits at end of the year	16,905	19,357

CANADA COUNCIL—*Continued*

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1990

(in thousands of dollars)

ASSETS	1990	1989
Cash and short-term deposits	7,698	6,168
Accrued interest	878	672
Investments (Note 4)	32,961	30,172
Due from Endowment Account	3,639	3,220
Musical instruments	930	930
	46,106	41,162

LIABILITIES	1990	1989
Grants payable	2,798	2,480
Accounts payable and accrued liabilities	22	
	2,820	2,480
EQUITY		
Fund capital		
Principal	32,792	32,504
Accumulated net gains on disposal of investments	9,924	5,927
	42,716	38,431
Surplus	570	251
	43,286	38,682
	46,106	41,162

Approved by Management:

JOYCE ZEMANS
Director

PETER BROWN
Treasurer

Approved by the Council:

ALAN GOTLIEB
Chairman

CANADA COUNCIL—*Continued*

STATEMENT OF REVENUE, EXPENSE AND EQUITY OF THE SPECIAL FUNDS (NOTE 3) FOR THE YEAR ENDED MARCH 31, 1990 (in thousands of dollars)

	1990	1989
Revenue and expense		
Revenue		
Interest and dividends	3,398	3,195
Other revenue	82	44
	3,480	3,239
Expense		
Grants	2,480	2,351
Administration	431	431
	2,911	2,782
Excess of revenue over expense for the year	569	457
Equity		
Fund capital		
Principal		
Balance at beginning of the year	32,504	31,595
Donations received	38	669
Net income capitalized	250	240
Balance at end ot the year	32,792	32,504
Accumulated net gains on disposal of investments		
Balance at beginning of the year	5,927	6,469
Net gains (losses) on disposal of investments	3,997	(542)
Balance at end of the year	9,924	5,927
Surplus		
Balance at beginning of the year	251	34
Excess of revenue over expense for the year	569	457
Net income capitalized	(250)	(240)
Balance at end ot the year	570	251
Equity at end of the year	43,286	38,682

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million pursuant to Section 13 of the Act. Except for the annual parliamentary appropriation, monies or properties donated to the Council pursuant to Section 18 of the Act are generally accounted for as Special Funds or Special Trusts. The Council has been assigned the functions and duties for the Canadian Commission for UNESCO pursuant to Paragraph 8(2) of the Act. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works, in the arts.

2. Significant accounting policies

(a) Investments

Equities, bonds, debentures and mortgages are recorded at cost. The portfolios of two Special Funds (Molson Prize and Lynch-Staunton) are merged with the Endowment Account. Special Funds with capital in excess of $250,000 and received after January 1, 1990 are merged with the Endowment Account. The participation of each fund is calculated on the basis of market value as at the date the monies are received. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

Special Funds with capital less than $250,000 and Special Trusts receive income calculated quarterly using the ninety day Treasury Bill rate at the beginning of the quarter.

Investments are written down to market value when the loss in value is considered to be other than a temporary decline.

(b) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and depreciated over their estimated useful lives on the straight-line method, as follows:

Equipment	3 to 5 years
Leasehold improvements	term of the lease (maximum 10 years)

A full year's depreciation is taken in the year of aquisition while no depreciation is taken in the year of disposal. Gains and losses on disposals are netted against the depreciation expense in the year of disposal.

(c) Works of art

Works of art acquired by the Canada Council Art Bank are recorded at cost.

(d) Musical instruments—Special Funds

Musical instruments are recorded at cost.

(e) Special Funds and Special Trusts

Special Funds and Special Trusts include monies received by the Canada Council by way of bequest, gift or donation and may be specific as to purpose.

Special Funds are managed at the full discretion of the Canada Council and are invested in accordance with the policies of the Endowment Fund.

Special Trusts are either managed or allowed to have their capital drawn down, in accordance with donor's wishes.

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(f) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they accrue to employees.

(g) Gains and losses on disposal of investments

Pursuant to subsection 17(2) of the Act, net gains or losses on disposal of investments are credited or charged to the Fund Capital. In the event that net losses exceed the Fund balance, the excess is recorded as an expense.

(h) Contributed surplus

Amounts paid during the year for the purchase of works of art acquired by the Canada Council Art Bank are expensed. Such purchases are then capitalized as contributed surplus-works of art and no depreciation is recorded.

(i) Appropriated surplus

The Council has established a reserve to help reduce the effect of inflation on the value of the original endowment. Any changes in this account are approved by the Council.

(j) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenses of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(k) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council.

(l) Parliamentary appropriations

Parliamentary appropriations to the Council are recorded as revenue in the year in which they are approved by Parliament.

(m) Grants and services

Grants approved by the Council are recorded as expense in the appropriate year as determined by the Treasurer in consultation with the Arts Division. Cancelled grants and refunds of grants approved in previous years, are shown as revenue.

Services to the arts which include juries, advisory committees, prizes and other costs that directly serve artists or the arts community, are recorded as expense in the year in which they are incurred.

3. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of Mrs. Dorothy J. Killam and was established "to provide scholarships for advanced study or research in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the provision that "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council". The cash and securities received and the proceeds have been invested in a separate portfolio.

The fund equity as at March 31, 1990 was $18,966,558 (1989—$16,371,812).

(b) Killam Special Scholarship

This fund was established by way of securities received from Mrs. Dorothy J. Killam. Dividends and proceeds from the redemption of those securities amounted to $13,653,344.

The net income from this fund is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering.

The fund equity as at March 31, 1990 was $18,289,278 (1989—$16,538,528).

(c) Jean A. Chalmers

An endowment of $500,000 in cash was received from Mrs. Floyd S. Chalmers to establish a special Jean A. Chalmers Fund for the crafts. In consultation with the Canadian Crafts Council, the income of the fund is used to provide a small number of special project grants for the development or advancement of the crafts in Canada.

The fund equity as at March 31, 1990 was $540,020 (1989—$521,709).

(d) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences".

The fund equity as at March 31, 1990 was $1,417,272 (1989—$1,377,946).

(e) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of V.M. Lynch-Staunton, the income from which is available for the regular programs of the Council.

The fund equity as at March 31, 1990 was $1,440,474 (1989—$1,346,948).

(f) Vida Peene

This fund was established by a bequest in cash of $599,761 received from Vida Peene to provide payments to specified organizations.

The fund equity as at March 31, 1990 was $599,799 (1989—$599,761).

(g) Joseph S. Stauffer

This fund was established by bequests in cash totalling $400,000 from the estate of Joseph S. Stauffer, the income from which is to provide prizes to encourage promising young Canadians in the fields of music, visual arts and literature.

The fund equity as at March 31, 1990 was $466,540 (1989—$447,900).

The following Special Funds have an original capital less than $250,000 and have a total fund equity as at March 31, 1990 of $1,566,201 (1989—$1,478,249).

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(h) Other

(i) Frances Elizabeth Barwick and J.P. Barwick

Bequest totalling $93,000 in cash was received from the estates of Mrs. Frances Elizabeth Barwick and J.P. Barwick. The total fund is to be used for the benefit of the musical arts and is being used for a musical instruments bank.

(ii) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(iii) The Duke and Duchess of York Prize in Photography

The Council received an endowment of $170,000 from the Government of Canada to mark the occasion of the marriage of The Duke and Duchess of York. The income from this endowment is to be used to provide an annual scholarship to a professional artist for personal creative work or advanced study in photography.

(iv) Petro Canada Award

Petro Canada donated $50,000 towards an award in the media arts. The income from this donation is to be used to provide an annual award to an artist who has achieved outstanding and innovative use of new technology in the media arts.

(i) Funds will eventually be received from the following bequests :

(i) Edith Davis Webb

This fund estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine."

(ii) Coburn Fellowship Trust

This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada. It consists of an amount of $100 from Kathleen Coburn to establish this fund as well as a $20,000 donation received from F.E Coburn.

(iii) John Stephen Hirsch

This fund, the amount of which cannot be determined at this time, is being established from the estate of John Hirsch for specific purposes. An interim distribution of $38,000 has been received from the estate.

4. Investments

	1990		1989	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Bonds and debentures	55,466	52,666	47,633	47,146
Equities	43,734	51,492	43,628	52,535
Mortgages	1,788	1,788	1,912	1,912
	100,988	105,946	93,173	101,593
Special Funds				
Bonds and debentures	18,473	17,051	18,951	18,550
Equities	14,220	14,727	10,923	14,569
Mortgages	268	268	298	298
	32,961	32,046	30,172	33,417

5. Equipment and leasehold improvements

	1990			1989
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment	2,206	1,333	873	801
Leasehold improvements	1,158	414	744	617
	3,364	1,747	1,617	1,418

6. Deferred revenue

	1990	1989
	(in thousands of dollars)	
Art Bank		
—Rentals of works of art	320	276
—Deferred rent	438	
Canadian Commission for UNESCO	243	220
Touring Office		73
	1,001	569

The deferred rent represents an inducement payment received from the landlord that will be used to reduce rental accommodation expense over the next four years. Amounts from the Canadian Commission for UNESCO represent funds received for specific programs for which expenses have not yet been incurred.

7. Due to Special Trusts

These funds have been accounted for separately due to special conditions related to the donations. Trusts with balances exceeding $50,000 are:

(i) Glenn Gould Prize Fund

The Council has received $525,113 from the Glenn Gould Memorial Foundation to provide a prize of $50,000 every three years (funds permitting) to an outstanding individual for his or her original contribution to the field of music and communications. As at March 31, 1990, the balance stood at $626,164.

(ii) Visiting Foreing Artists Program

The Visiting Foreign Artists Program is administered by the Arts Awards Service of the Canada Council on behalf of Department of External Affairs. It is a residency program through which Canadian professional arts organizations receive assistance to invite distinguished foreign artists from any country outside Canada for periods ranging from two weeks to four months. As at March 31, 1990, the balance stood at $74,015.

(iii) Japan-Canada Fund

The Council received an endowment of $966,651 from the Government of Japan "to further strengthen the relations between Canada and Japan." After consultations with the Embassy of Japan, the income from the endowment is to be used to fund programs that will encourage artistic exchange between the two countries. As at March 31, 1990, the balance stood at $1,002,328.

CANADA COUNCIL—*Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990—*Concluded*

8. Lease commitments

The Council is a party to long-term leases with respect to rental accommodation. The aggregate minimum annual rental is as follows:

	(in thousands of dollars)
1991	1,936
1992	1,963
1993	2,018
1994	2,045
1995	2,145
1996-1999	4,796

9. Comparative figures

Certain comparative figures have been reclassified to conform to the current year presentation.

SCHEDULE OF ADMINISTRATION EXPENSE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total	
				1990	1989
Salaries	5,501	653	3,118	9,272	8,938
Office accommodation	1,491	129	1,075	2,695	2,139
Employee benefits	824	94	480	1,398	1,360
Staff travel	734	80	122	936	823
Professional and special services	361	31	461	853	777
Communications	428	40	177	645	624
Depreciation and amortization	61		497	558	439
Informatics	6		438	444	529
Meeting expenses including members' honoraria	75	161	206	442	491
Investment portfolio management			377	377	370
Printing, publications and duplicating	169	29	166	364	281
Office expenses and equipment	77	7	176	260	249
Miscellaneous	80	1	12	93	86
	9,807	1,225	7,305	18,337	17,106

CANADA DEPOSIT INSURANCE CORPORATION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canada Deposit Insurance Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared by management in accordance with generally accepted accounting principles which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained in accordance with the Financial Administration Act and regulations as well as the Canada Deposit Insurance Corporation Act and by-laws of the Corporation. The system of internal control is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have free access to the audit committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been independently examined by the Corporation's auditor, the Auditor General of Canada, and his report is included herein.

Charles C. de Léry
President and Chief Executive Officer

Bert C. Scheepers
Vice-President, Operations

Johanne R. Lanthier
Comptroller

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1989 and the statements of deposit insurance fund, investment and administrative operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Deposit Insurance Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 21, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Cash and treasury bills	85,490	62,348
Premiums and other accounts receivable	4,116	2,245
Assets acquired from insolvent member institutions	316	147
Furniture, equipment and leasehold improvements	1,070	591
	90,992	65,331
Loans to member institutions and others (Note 3)	111,021	162,368
Claims against insolvent member institutions (Note 4)	891,154	1,088,247
	1,002,175	1,250,615
General provision for loss (Note 5)	(502,000)	(584,000)
	500,175	666,615
	591,167	731,946

LIABILITIES	1989	1988
Accounts payable	3,312	2,565
Loans from Consolidated Revenue Fund (Note 6)	1,438,654	1,746,486
	1,441,966	1,749,051
DEPOSIT INSURANCE FUND		
Deficit at year end	(850,799)	(1,017,105)
	591,167	731,946

Approved by the Board:

R.A. McKINLAY
Chairman

H. MARCEL CARON
Director

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF DEPOSIT INSURANCE FUND FOR THE YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Deficit, beginning of year	(1,017,105)	(1,107,563)
Insurance operations		
Premiums (Note 7)	244,909	215,631
Interest on loans to member institutions and others	20,112	5,771
Other interest	3,273	139
	268,294	221,541
Interest on loans from Consolidated Revenue Fund	171,164	142,458
Provision for loss adjustment	(77,733)	(40,000)
Interest on loans from member institutions		22,713
	93,431	125,171
Gain from insurance operations for the year	174,863	96,370
Deficit before net loss from investment and administrative operations	(842,242)	(1,011,193)
Net loss from investment and administrative operations	(8,557)	(5,912)
Deficit, end of year	(850,799)	(1,017,105)

STATEMENT OF INVESTMENT AND ADMINISTRATIVE OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Interest revenue		
Treasury bills	3,583	1,936
Other	18	247
	3,601	2,183
Expenses		
Inspection, legal and other fees	3,280	2,344
Salaries and other personnel cost	3,045	2,467
Public awareness program	3,436	913
General and administrative	1,205	869
Premises	660	621
Data processing	532	881
	12,158	8,095
Net loss from investment and administrative operations	(8,557)	(5,912)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Operating activities		
Gain from insurance operations	174,863	96,370
Net loss from investment and administrative operations	(8,557)	(5,912)
Non-cash items included in gain or net loss:		
Depreciation and amortization	302	193
Provision for loss adjustment	(77,733)	(40,000)
Increase (decrease) in receivables and payables	(1,124)	10,922
Increase in accrued interest on loans from Consolidated Revenue Fund	12,168	27,347
Assets acquired from insolvent member institutions (net)	(169)	168
Loans to member institutions and claims against insolvent members (net)	244,173	72,038
Repayment of loans from member institutions		(581,871)
Cash provided by (used in) operating activities	343,923	(420,745)
Investing activities		
Purchase of fixed assets (net)	(781)	(115)
Financing activities		
Increase (decrease) in loans from Consolidated Revenue Fund	(320,000)	461,337
Increase during the year	23,142	40,477
Cash and treasury bills, beginning of year	62,348	21,871
Cash and treasury bills, end of year	85,490	62,348

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the CDIC Act). It is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

The objects of the Corporation are to provide insurance against the loss of part or all of deposits, to be instrumental in the promotion of standards of sound business and financial practices for member institutions, and to promote and otherwise contribute to the stability and competitiveness of the financial system in Canada. The aforementioned objects are to be pursued for the benefit of depositors and in a manner so as to minimize the exposure of the Corporation to loss.

The Corporation has the power to do all things necessary or incidental in the furtherance of its objects including the acquisition of assets from or guarantee of loans to a member institution. It may make or cause to be made inspections of member institutions, prescribe standards of sound business and financial practices, and act as liquidator, receiver or inspector of a member institution or a subsidiary thereof.

2. Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

These financial statements do not reflect the assets, liabilities or operations of member institutions whose operations the Corporation is financing in order to secure an orderly wind down.

The more significant policies adopted are set out below.

Premium recognition

Premiums are recognized when assessed and are based on insured deposits with member institutions as at April 30 of each year. Premiums are collectible in two equal instalments, on June 30 and December 31 of the year.

General provision for loss

The general provision for loss reflects the Corporation's best estimate of losses in respect of only those member institutions against which the Corporation has or is certain to have a financial claim. This estimate includes consideration of losses expected in respect of claims against insolvent member institutions arising from payments made to insured depositors and of loans made to member institutions under an agency or loan agreement.

Claims against insolvent member institutions and loans to member institutions and others, may be written-off in full or in part when, in the opinion of the Corporation, there is reasonable certainty that the claims and loans will not be fully realized. This would generally occur when a period of three years has elapsed since the intervention by the Corporation. The Corporation is required to exercise judgement in arriving at its decision to write-off all or a portion of its claims and loans. Also the amount written-off depends largely on the availability of reliable information regarding the amount the Corporation expects to lose with respect to a particular insolvent member institution.

Interest income recognition

The Corporation charges interest on loans advanced, directly or indirectly, by it in accordance with the specific terms of the loan agreements. It ceases to recognize interest income when an insolvent member institution is placed in liquidation or when there is a reasonable doubt as to the ultimate collectibility of the interest. When reasonable doubt is present, interest revenue is recognized only as cash is received.

3. Loans to member institutions and others

The Corporation, under the provisions of loan agreements, has made loans to member institutions and others. Two of these loans are in respect of member institutions in receivership which were substantially wound down over a five-year period. The Corporation is not accruing interest on these two loans because it is highly unlikely that any interest will be recovered from these institutions. As at December 31, 1989, the outstanding balance of these loans was $21 million (1988: $51 million).

A third loan outstanding is in respect of a member institution which is presently under a loan agreement with the Corporation and an advisory agreement with another member institution. The ultimate purpose of these agreements is to manage the winding-down of this institution in an orderly manner. This loan is secured by a floating charge on all the assets of the member institution. The Corporation is collecting interest on this $31 million loan on a current basis (1988: $36 million).

The fourth loan was made in October 1988, under the general powers of subsection 10(1) of the CDIC Act. Its purpose was to assist in the sale of a member institution. As at December 31, 1989, the Corporation had a fully secured $59 million loan on which interest is collected on a current basis (1988: $75 million).

4. Claims against insolvent member institutions

Claims against insolvent member institutions arise through the subrogation of the rights and interests of the depositor when the Corporation pays that depositor's claim. The Corporation also asserts a claim against insolvent member institutions in liquidation, arising out of loans previously advanced by the Corporation. The Corporation has asserted claims against all its insolvent member institutions which were placed in liquidation.

5. General provision for loss

The following table provides details of the calculation of the general provision for loss as reflected on the balance sheet:

	1989	1988
	(in thousands of dollars)	
Balance, beginning of year	584,000	1,230,000
Provision for loss adjustment	(77,733)	(40,000)
	506,267	1,190,000
Less write-offs		
Claims against insolvent member institutions	4,267	515,807
Loans to member institutions and others		90,193
	4,267	606,000
Balance, end of year	502,000	584,000

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

The Corporation is a claimant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. The general provision for loss does not take into account any potential recoveries which may arise should an action be resolved in the Corporation's favour.

6. Loans from Consolidated Revenue Fund

With the approval of the Governor in Council, the Corporation can borrow up to $3 billion from the Consolidated Revenue Fund.

7. Premiums

In accordance with paragraph 21(1)(b) of the CDIC Act, the Corporation requested, and the Governor in Council fixed the premium rate for the premium year 1989, at one-tenth of one percent of insured deposits, the same rate as in 1988.

8. Contingent liabilities

The Corporation is a defendant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. The Corporation does not believe it has any liability as a result of these actions and has therefore not provided for any potential claims.

9. Income taxes

The Corporation is subject to federal income taxes although it is not subject to taxation on premiums assessed and may not take a deduction for claims paid.

The Corporation has available losses which can be carried forward to reduce future years' earnings otherwise subject to taxation. Such losses total $698 million and expire as follows:

Originating taxation year	Expiring taxation year	Amount (in thousands of dollars)
1984	1991	44,000
1985	1992	81,000
1986	1993	85,000
1987	1994	167,000
1988	1995	165,000
1989	1996	156,000
		698,000

10. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions, as at April 30, 1989 and 1988, were as follows:

	1989	1988
	(in billions of dollars)	
Federal Institutions	225	198
Provincial Institutions	20	18
	245	216

11. Long-term operating lease commitments

Future minimum lease payments for premises expiring in 1991 are as follow:

Year ending December 31	Amount
	$
1990	436,000
1991	214,000
	650,000

12. Comparative figures

Certain of the 1988 figures have been reclassified to conform with the presentation adopted for 1989.

CANADA DEVELOPMENT INVESTMENT CORPORATION

**THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1989
WERE NOT AVAILABLE AT DATE OF PRINTING**

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1990 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Raymond M. Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 4, 1990 except for Note 7 for which the date is May 31, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES AND EQUITY OF CANADA	1990	1989
Cash and short-term investments	686	838	Accounts payable	401	392
Accounts receivable	387	455	Equity of Canada	66,961	68,947
Fixed assets (Note 3)	66,289	68,046			
	67,362	69,339		67,362	69,339

Approved by the Board:

T. RUST
Director

J. H. GREEN
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Canada Place		
Revenues		
Operating/utilities recoveries (Note 4)	3,218	3,297
Lease revenues		
Parking	1,445	1,257
Theatre	327	343
Promenade shops	115	164
Restaurant	88	87
Tenant administration fee	135	135
Interest	77	57
Marketing	55	93
Miscellaneous	26	16
	5,486	5,449
Expenses		
Operations		
Utilities	1,438	1,398
Common facilities	1,077	1,042
Central plant	405	441
Tenants work requests	249	284
Insurance	196	220
Shared areas	145	160
	3,510	3,545
Administration, Public Relations and other (Note 5)	1,995	1,692
Depreciation	1,967	1,958
	7,472	7,195
Net operating expenses	1,986	1,746
Canada Pavilion revenues		33
Net cost of operations	1,986	1,713

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Capital stock		
Contributed capital		
Balance at beginning of year	68,947	70,660
Net cost of operations	1,986	1,713
Balance at end of year	66,961	68,947

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Cash provided by (used for) operations		
Net cost of operations	(1,986)	(1,713)
Items not requiring cash		
Depreciation	1,967	1,958
Changes in other components of working capital	77	300
	58	545
Cash used for investisting activities		
Additions to fixed assets	(210)	(134)
Increase (decrease) in cash during the year	(152)	411
Cash and short-term investments		
Beginning of year	838	427
End of year	686	838

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and objectives

Canada Harbour Place Corporation was incorporated in 1982 under the Canada Business Corporations Act. The Corporation is an agent Crown Corporation and is included in Part I of Schedule III to the Financial Administration Act. The only three shares issued are all held in right of Canada by the Minister of Transport.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose it designed and constructed a facility called Canada Place which includes a cruise ship terminal, the Trade and Convention Centre, which was formerly the Canada Pavilion at Expo 86, various commercial and public facilities, a parking lot and infrastructure for a hotel.

In accordance with a lease agreement with the Province of British Columbia, the Corporation transferred the administration and maintenance of the Trade and Convention Centre in Canada Place including pre-function areas, meeting rooms and retail space, for a term of 20 years with renewal options for three successive similar terms.

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The more significant accounting policies of the Corporation are as follows:

Fixed assets and depreciation

All expenditures, including those for acquisition, design, construction and administration for the permanent structures at Canada Place, were capitalized at the time the facility was fully developed.

Depreciation is calculated on a straight-line basis based on the estimated useful lives of the assets. The building is depreciated over 40 years, while furniture, fixtures and equipment are depreciated over 20 years.

Income taxes

The Corporation is exempt from any liability for income taxes.

Retirement savings plan

Under a group retirement savings plan, a trust was established with a private sector organization to accumulate contributions to provide a retirement income for long-term employees through individually registered retirement savings plans. The Corporation has agreed to make non contributory payments, which are recognized annually, ranging from 5% to 10% of the annual salary for each of these employees.

Operations revenues and expenses

Operations revenues and expenses relate to the management of Canada Place including the leasing of these facilities to various tenants. Central plant and utilities include electricity, natural gas, oil, labour and supplies used to supply power, water, air conditioning and heat for the facility. Common facilities and shared areas include labour, security, engineering and material used to provide the tenants with services as outlined in various leases and agreements.

3. Fixed assets

	1990			1989
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Building	65,650	4,920	60,730	62,321
Furniture, fixtures and equipment	6,515	956	5,559	5,725
	72,165	5,876	66,289	68,046

Title to that part of the bed of Vancouver harbour on which the facility is located was transferred to the Corporation from Vancouver Port Corporation for one dollar and has been so recorded in site purchase costs.

4. Operating/utilities recoveries

Operating cost recoveries include amounts recovered from the Corporation's tenants for operating expenses, central plant and utilities. During the year these costs exceeded the associated recoveries by $292,000 (1989—$248,000). This is caused by the Corporation incurring expenses in areas for which it is solely responsible, and cannot charge to its tenants under the various leases and agreements.

5. Administration, public relations and other expenses

	1990	1989
	(in thousands of dollars)	
Advertising and promotion	661	539
Promenade shops	473	219
Salaries	399	396
Imax projection system lease	180	185
Office rental	125	121
Travel	46	39
Legal and professional	42	108
Communications	27	28
Repair and maintenance	24	49
Miscellaneous	18	8
	1,995	1,692

Promenade shops expense for 1990 includes costs related to the settlement of claims by former tenants.

6. Lease commitments

The Corporation has entered into a 20 year lease agreement in effect from 1987 for the Imax projection system with a minimum total payment of $3 million. The minimum annual lease payment for the years 1990-91 to 1993-94 will be $186,000. The agreement provides for annual escalation at the rate of the Consumer Price Index.

The Corporation has entered into contracts for exterior and interior facility cleaning aggregating $296,000 for the period April 1, 1990 to July 31, 1991.

The Corporation has a lease agreement for office accommodation aggregating $38,000 plus an estimated pro rata share of operating costs of $24,000 for the period April 1, 1990 to September 30, 1990.

7. Discontinuation of Corporation

On February 20, 1990 the government announced in its 1990-91 Federal Budget that it will proceed with the necessary legislation to wind up the Corporation in an orderly fashion and transfer its assets and functions to another entity.

Bill C-73, Crown Corporations Dissolution or Transfer Authorization Act, was tabled in the House of Commons on May 31, 1990. This Bill provides for the sale or disposition of the shares and assets of the Corporation.

8. Contingency

Employees may be entitled to termination benefits under conditions of their employment contracts dependent on how the Corporation proceeds to wind up its operations. Accordingly no accrual of termination benefits has been set up. The estimated liability at March 31, 1990 for the maximum amount of such termination benefits is $182,000.

9. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Corporation enters into transactions with departments, agencies and Crown corporations in the normal course of business.

10. Comparative figures

Certain comparative figures for 1989 have been reclassified to conform with the 1990 presentation.

CANADA LANDS COMPANY LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined, in accordance with generally accepted auditing standards, the balance sheet of Canada Lands Company Limited as at March 31, 1990. In my opinion, it presents fairly the financial position of the corporation at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the balance sheet have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the articles and by-laws of the corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 28, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989	SHAREHOLDER'S EQUITY	1990	1989
	$	$		$	$
Investments (Notes 2(a), (b) and 6)			Capital stock (Note 2(c))		

Approved by the Board:

R.J. GIROUX
President

CANADA LANDS COMPANY LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1990

1. Authority and activities

The Canada Lands Company Limited, an agent Crown corporation, originally named Public Works Lands Company Limited, was incorporated under the Companies Act in 1956. It was added to Schedule C to the Financial Administration Act in 1979 and listed as a parent Crown corporation in 1984 in Part I of Schedule III to the Financial Administration Act.

The corporation has, by virtue of its letters patent of incorporation, the power to acquire, purchase, lease, hold, improve, manage, exchange, sell, turn to account or otherwise deal in or dispose of real or personal property or any interest therein. However, it has been used only to hold, in trust for other departments, certain leasehold interests in two properties in London, England, and two properties on Indian reserves in Canada. Funding for these leases is borne by other departments.

2. Significant accounting policies

(a) Investments in subsidiaries

The corporation wholly owns the following three subsidiary corporations:

Canada Lands Company (Mirabel) Limited
Canada Lands Company (Vieux-Port de Québec) Inc.
Old Port of Montreal Corporation Inc.

The shares have been acquired in consideration of services rendered.

(b) Exclusion of subsidiaries from consolidation

The financial statements of the subsidiaries are excluded from consolidation because increases in their equity are not likely to accrue to the parent.

(c) Capital stock

The corporation is authorized to issue three shares which shall not be transferred to any person other than a person approved by the Minister of Public Works. The authorized shares have been issued in consideration of services rendered and are held in trust for Her Majesty in right of Canada by the Minister of Public Works.

3. Financial statement

The corporation has not been involved in any financial transactions. As a result, the balance sheet has nil balances and no other financial statement is presented.

4. Related party transactions

The Department of Public Works provides the corporation, without charge, with such executive and administrative functions as are required for its operations.

5. Information on certain wholly-owned subsidiaries

Canada Lands Company (Vieux-Port de Québec) Inc. ceased operations effective March 31, 1988. However, a decision has yet to be taken with respect to formal dissolution of the corporation pending the resolution of certain legal matters.

In March 1989, the Governor in Council and the Treasury Board authorized the Minister of Public Works to extend the mandate of the Canada Lands Company (Mirabel) Limited to March 31, 1991.

6. Canada Museums Construction Corporation Inc. (CMCC)

The corporation holds two out of the three issued shares of the Canada Museums Construction Corporation Inc. (CMCC). The third share is held by the Minister of Public Works. However, control of CMCC lies with the Minister of Public Works through a shareholders' agreement.

It is anticipated that the CMCC share now held by the Minister of Public Works in trust for Her Majesty in right of Canada will be transferred to Canada Lands Company Limited. Bill C-73, entitled Crown Corporations Dissolution or Transfer Authorization Act, was tabled in the House of Commons on May 31, 1990.

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this balance sheet presents fairly the financial position of the Corporation as at March 31, 1990 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the balance sheet have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 28, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Cash	8,815	167,972
Accounts receivable (Note 2)	504,408	548,742
Due from Minister of Public Works		371,234
	513,223	1,087,948

LIABILITIES	1990	1989
	$	$
Accounts payable	5,410	7,585
Due to Minister of Public Works (Note 3)	23,868	
Due to Receiver General for Canada (Note 4)	280,535	876,953
	309,813	884,538
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
Contributed surplus	178,250	178,250
Retained earnings	25,160	25,160
	513,223	1,087,948

Approved by the Board:

JEAN-GUY HÉBERT
Director

CANADA LANDS COMPANY LIMITED—*Concluded*

APPENDIX—*Concluded*

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Concluded*

NOTES TO THE BALANCE SHEET
AS AT MARCH 31, 1990

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation has been responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfilled this responsibility in the name and for the account of the Minister of Public Works who has continued to hold title to the fixed assets for the benefit of Her Majesty.

On May 26, 1988, by order of the Governor General in Council, the Minister of Public Works was authorized to terminate the said agreement. Since April 1st, 1988, the management of the Corporation's affairs is assumed by the Department of Public Works.

From February 9, 1984 to February 27, 1986, the Corporation was responsible for its own account for the management, charge and direction of a parcel of land together with the improvements thereon which had been transferred to it, subject to certain limiting conditions, by order of the Governor General in Council on February 9, 1984. This property was retroceded on February 27, 1986.

2. Accounts receivable

The accounts receivable include the following amounts:

	$
Public services organization	466,430
Others	37,978
	504,408

The amount receivable from the public services organization is for specific work carried out by the Corporation during the year 1982-83. The related cost is recoverable upon the signing of a protocol by the Corporation, the Canada Ports Corporation and the organization. The protocol, not yet signed, provides for the transfer of certain privileges from the Corporation and the Canada Ports Corporation. The Corporation has not yet decided to transfer the privileges requested by the organization. It is possible that the Corporation may not recover the related cost.

3. Due to Minister of Public Works

	$
Balance receivable at beginning of the year	(371,234)
Amount received from the Minister of Public Works	396,602
Payment of claim made for the Department of Public Works	(1,500)
Balance payable at end of the year	23,868

4. Due to Receiver General for Canada

	$
Balance at beginning of the year	876,953
Adjustment to prior rentals following the settlement of a litigation	3,971
Remittances to the Consolidated Revenue Fund	(600,389)
Balance at end of the year	280,535

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor General in Council. The authorized share has been issued in consideration of services rendered.

6. Contingencies

The Corporation and the corporation Québec 1534-1984 signed a protocol of general understanding determining the rights and obligations of each party for the staging in 1984 of a festive event and for the use of the site and of the equipment under the jurisdiction of the Corporation. Under the terms of the agreement, the Corporation has not granted the right to use the totality of the site, reserving for itself some premises that it might rent for commercial purposes. Leases were signed but, because of poor attendance, several were modified, cancelled or abandoned. The Corporation has received claims arising from those leases and from other activities, for a total of approximately $1.4 million, and more may be received. The Department of Public Works assumes the settlement of these claims.

CANADA LANDS COMPANY (MIRABEL) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Mirabel) Limited as at March 31, 1990 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Cash	689,608	375,240
Accounts receivable	141,977	146,389
Due from Minister of Public Works (Note 3)		517,399
Mortgage loan receivable (Note 4)	118,650	135,600
	950,235	1,174,628

LIABILITIES	1990	1989
	$	$
Accounts payable	61,681	290,978
Due to Minister of Public Work (Note 3)	32,522	
Due to Department of Public Works	128,858	324,262
Due to Self-supporting Airports and Associated Ground Services Revolving Fund (Note 5)	121,964	
Deposits on sales of properties awaiting approval	200,906	162,897
Due to Receiver General for Canada (Note 6)	404,304	396,491
	950,235	1,174,628
SHAREHOLDER'S EQUITY		
Capital stock (Note 7)		
	950,235	1,174,628

Approved by the Board:

JOCELYNE OUELLETTE
Director

RENÉ FRÉCHET
Director

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Services provided by the Department of Public Works	715,210	801,859
Property appraisal	409,349	39,355
Establishment of cadastres	340,884	27,053
Professional services	106,324	225,539
Public utilities	65,154	57,358
Materials and maintenance contracts	47,026	62,197
Office supplies	25,378	39,809
General	13,900	34,523
Vehicles and related expenses	8,588	13,404
Rentals	7,956	21,252
Hospitality and public relations	5,332	22,402
	1,745,101	1,344,751
Capital		14,072
	1,745,101	1,358,823
Agricultural investment acceleration program		
Contributions	121,120	2,256,937
Professional services and related expenses	29,910	104,357
	151,030	2,361,294
Grants related to the transfer of properties		500,000
Total of expenditures	1,896,131	4,220,117
Proceeds from other than the direct use of fixed assets		
Interest	101,417	132,530
Net expenditures	1,794,714	4,087,587
Net expenditures to be funded by the Self-supporting Airports and Associated Ground Services Revolving Fund (Note 5)	1,332,236	
Net expenditures to be funded by the Minister of Public Works (Note 3)	462,478	4,087,587
Cumulative net expenditures since April 9, 1981	66,720,812	64,926,098
Proceeds from the direct use of fixed assets		
Sales of properties (after deducting leasehold improvements reimbursed to tenants)	1,430,661	5,339,247
Rentals	151,702	288,542
Total to be remitted (Note 6)	1,582,363	5,627,789
Cumulative direct proceeds since April 9, 1981	69,866,875	68,284,512
Excess of direct proceeds over net expenditure		
For the year	(212,351)	1,540,202
Cumulative since April 9, 1981	3,146,063	3,358,414

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Proceeds from the direct use of fixed assets	1,582,363	5,627,789
Proceeds from other than the direct use of fixed assets	101,417	132,530
Remittances to the Consolidated Revenue Fund	(1,574,550)	(6,434,782)
Agricultural investment acceleration program	(151,030)	(2,361,294)
Operating expenditures incurred for goods received or services rendered	(1,745,101)	(1,344,751)
Grants related to the transfer of properties		(500,000)
	(1,786,901)	(4,880,508)
Decrease in accounts receivable	4,412	227,083
Decrease in accounts payable	(229,297)	(588,353)
Increase (decrease) in the amount due to Department of Public Works	(195,404)	324,262
Increase (decrease) in deposits on sales of properties awaiting approval	38,009	(405,285)
	(2,169,181)	(5,322,801)
Investing activities		
Decrease in mortgage loan receivable	16,950	16,950
Capital expenditures carried out as agent and on behalf of the Minister of Public Works		(14,072)
	16,950	2,878
Financing activities		
Parliamentary appropriations	1,012,399	4,737,624
Advances received from the Self-supporting Airports and Associated Ground Services Revolving Fund	1,454,200	
	2,466,599	4,737,624
Increase (decrease) in cash during the year	314,368	(582,299)
Cash at beginning of the year	375,240	957,539
Cash at end of the year	689,608	375,240

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1990

1. Authority and activities

Canada Lands Company (Mirabel) Limited was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

Effective July 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for administering and developing a part of the peripheral lands of Mirabel in order to ensure a normal living environment for residents of the lands while safeguarding the operations of the Mirabel International Airport. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty. On May 21, 1982, the Privy Council authorized the sale of certain properties; on February 23, 1984, it authorized the disposition of the remaining properties within the territory under its responsibility. On September 19, 1984, a moratorium suspended the sales program; the Privy Council authorized on June 11, 1985 an agricultural investment acceleration program and the resumption of sales under revised terms and conditions, approved by the Treasury Board.

Since March 25, 1988, under the terms of specific service agreements, the Department of Public Works provides the Corporation with personnel and also professional and maintenance services.

Following an agreement between the Minister of Transport and the Minister of Public Works for the management by the latest of the ultimate operational zone of the Mirabel Airport, under the responsibility of the Minister of Transport, the Corporation and the Department of Transport have signed a protocol of understanding for the period April 1, 1989 to March 31, 1991. This protocol of understanding deals with the implementation and administration of a Long-Term Leasing Program and the Agricultural Renewal Program for the ultimate operational zone of Mirabel Airport. The costs incurred for these programs are reimbursed to the Corporation by the Self-supporting Airports and Associated Ground Services Revolving Fund of the Department of Transport.

2. Significant accounting policies

(a) Financial statements presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals and sales of properties, are payable to the Receiver General for Canada.

Differences between advance payments received and net reimbursable expenditures are recorded in the balance sheet as due from or due to the Minister of Public Works, or due from or due to Self-supporting Airports and Associated Ground Services Revolving Fund, if applicable.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation.

(c) Contributions

Financial assistance under the agricultural investment acceleration program is recorded in the expenditures of the year in which the eligible work is carried out.

(d) Sales of properties

Sales of properties are recognized when title passes to buyers and the Corporation is entitled to receive the amount of the proceeds.

3. Due from (due to) Minister of Public Works

	1990	1989
	$	$
Balance at beginning of the year	517,399	1,167,436
Net expenditures	462,478	4,087,587
	979,877	5,255,023
Less:		
Funds drawn from Vote 5 of the Department of Public Works for 1990	(495,000)	
Funds drawn from Department of Public Works for Canada Lands Company (Mirabel) Limited		
Vote 25 in 1989	(752,733)	(4,697,000)
Vote 35 in 1988		(40,624)
Reimbursement of the unused portion of parliamentary appropriations drawn in previous years	235,334	
	(1,012,399)	(4,737,624)
Balance at end of the year	(32,522)	517,399

4. Mortgage loan receivable

The Corporation granted a mortgage loan of $152,550, bearing no interest, to a municipality on the sale of a property. The loan is reimbursable on the basis of nine annual instalments of $16,950 starting from April 1, 1988.

5. Due to Self-supporting Airports and Associated Ground Services Revolving Fund

	1990
	$
Operating expenditures	
Services provided by the Department of Public Works	454,893
Property appraisal	398,030
Establishment of cadastres	339,234
Professional services	53,162
Public utilities	32,577
Materials and maintenance contracts	23,513
Office supplies	12,689
General	6,950
Vehicles and related expenses	4,294
Rentals	3,978
Hospitality and public relations	2,666
	1,331,986
Agricultural investment acceleration program	
Professional services and related expenses	250
	1,332,236
Advance payments received	1,454,200
Due as at March 31, 1990	121,964

CANADA LANDS COMPANY (MIRABEL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1990—*Concluded*

6. Due to Receiver General for Canada

	1990	1989
	$	$
Balance at beginning of the year	396,491	1,203,484
Direct proceeds	1,582,363	5,627,789
	1,978,854	6,831,273
Remittances to the Consolidated Revenue Fund through		
Department of Public Works	1,429,789	6,434,782
Self-supporting Airports and Associated Ground Services Revolving Fund	144,761	
	1,574,550	6,434,782
Balance at end of the year	404,304	396,491

7. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor General in Council. The authorized share has been issued in consideration of services rendered.

8. Contingencies

Legal action has been instituted against the Corporation, the Attorney General of Canada, the Minister of Transport and the Minister of Public Works by some of the original Mirabel property owners who are asking to have the 1969 expropriation declared invalid. In this context, a number of lessees have ceased to remit their rent to the Corporation. On March 27, 1985, a protocol of understanding was entered into with representatives of the original property owners whereby the parties undertake to discontinue all litigation actions between them. This protocol was approved in principle by the Privy Council on June 11, 1985.

In connection with its regular operations, the Corporation is the defendant in certain pending claims. It is the opinion of management that these claims are not founded and no provision was recorded in that effect.

CANADA MORTGAGE AND HOUSING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Management of the Corporation is responsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that: reliable financial information is produced; the assets of the Corporation are safeguarded and controlled; the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation; the resources of the Corporation are managed efficiently and economically and the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements. The accompanying financial statements of the Corporation as at December 31, 1989 were prepared by Management in accordance with the accounting policies, consistently applied, as described in the notes to the financial statements. The financial statements of the Corporate Account, Minister's Account, the Mortgage Insurance Fund and other Insurance and Guarantee Funds have been presented separately to preserve their identity and provide meaningful information concerning the Corporaton's distinct business activities. The financial information contained elsewhere in this Annual Report is consistent with that in the financial statements.

The Board of Directors is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the Corporation. The Committee meets from time to time with Management, internal audit staff and the independent external auditors to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditors and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The financial statements have been examined by the joint external auditors, Robert D. Hepburn, C.A. of the firm Deloitte & Touche and the Auditor General of Canada. Their reports offer an independent opinion on the financial statements to the Minister of State (Housing).

George D. Anderson
President and Chief Executive Officer

Gaylen A. Duncan
Senior Vice-President Corporate Resources

FINANCIAL STATEMENTS DECEMBER 31, 1989

Canada Mortgage and Housing Corporation was incorporated as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

Corporate Account

Financing housing and community improvement through the making of loans and investments under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada. Loans and Investments exist in all three planning elements: Market Housing, Social Housing and Housing Support with the major emphasis (approximately 70%) on Social Housing projects.

Minister's Account

Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the Government of Canada. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified operating costs. The funding for these activities is provided for in Main and Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of the Appropriations Act together with Statutory Authorities which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned. Grants, contributions and subsidies are delivered within the three planning elements: Market Housing, Social Housing and Housing Support. In these endeavours 90% of the total activity relates to Social Housing initiatives.

Funds Administered

Administering certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages, and thereby increasing the access to housing by Canadians. The Mortgage Insurance Fund and the Mortgage-Backed Securities Guarantee Fund support Market Housing Initiatives.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

AUDITORS' REPORT

TO THE MINISTER OF STATE (HOUSING)

We have examined the balance sheet of the Canada Mortgage and Housing Corporation, Corporate Account as at December 31, 1989, and the statements of operations and reserve fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation at December 31, 1989, and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act and the by-laws of the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte & Touche

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 20, 1990

CORPORATE ACCOUNT

BALANCE SHEET DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Loans and investments	9,057,866	9,248,315
Accounts receivable	12,327	12,098
Due from the Minister	120,450	26,044
Due from Funds Administered		99
Deferred income taxes	1,958	
Business premises and equipment	17,254	16,784
Other assets	2,754	3,142
	9,212,609	9,306,482

LIABILITIES	1989	1988
Borrowings from the Government of Canada	8,819,075	9,008,451
Cheques issued in excess of funds on deposit	214,439	132,311
Accounts payable and accrued liabilities	63,031	56,473
Due to the Receiver General for Canada	61,044	56,895
Deferred income taxes		2,352
Due to Funds Administered	5,020	
	9,162,609	9,256,482
CAPITAL AND RESERVE FUND		
Capital		
Authorized and fully paid by the Government of Canada	25,000	25,000
Reserve Fund	25,000	25,000
	9,212,609	9,306,482

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Interest earned	809,475	834,963
Interest expense	759,681	788,435
Margin on financing operations	49,794	46,528
Real estate sales	35,551	76,795
Cost of real estate sold	14,331	27,911
Gain on real estate	21,220	48,884
Other income	21,637	17,995
Income before operating expenses	92,651	113,407
Operating expenses	29,845	25,704
Income before income taxes	62,806	87,703
Income taxes	32,304	37,545
Net income	30,502	50,158
Reserve Fund, beginning of year	25,000	25,000
	55,502	75,158
Transferred to the Receiver General for Canada	30,502	50,158
Reserve Fund, end of year	25,000	25,000

See accompanying notes.

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Operating activities		
Net income	30,502	50,158
Add: net change in accrued interest	3,080	982
depreciation and amortization	2,802	2,315
writedown of real estate		242
deferred income taxes	(4,310)	8,499
	32,074	62,196
Paid to the Receiver General for Canada	(26,353)	(34,555)
Change in due to/from Funds Administered	5,119	(13,664)
Change in due from the Minister	(94,406)	6,989
Increase in accounts receivable	(229)	(1,178)
Increase in accounts payable	6,558	3,720
Decrease in other assets	388	1,839
	(76,849)	25,347
Investment activities		
Repayment of loans and investments	462,758	468,547
Additions to loans and investments	(277,456)	(251,246)
Additions to business premises and equipment	(3,272)	(3,926)
	182,030	213,375
Financing activities		
Borrowings from the Government of Canada	280,000	269,000
Repayment of borrowings from the Government of Canada	(467,309)	(528,150)
	(187,309)	(259,150)
Decrease in cash	(82,128)	(20,428)

See accompanying notes.

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Basis of presentation

The financial statements of the Corporate Account are presented separately from the Minister's Account, the Mortgage Insurance Fund and other Insurance and Guarantee Funds to preserve its identity and provide meaningful information concerning this component of the Corporation's business activities.

2. Significant accounting policies

In the Corporate Account, the Corporation follows generally accepted accounting principles. The principal accounting policies followed by the Corporation are:

(a) Loans

Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. If loans contain forgiveness clauses, such forgiveness is recorded and recovered from the Minister when the loans are advanced. No provisions are made for possible losses on loans as losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate. Other losses on uninsured loans are recoverable from the Minister.

(b) Federal-provincial agreements

Loans and investments are made under various cost sharing agreements with the provinces and territories to encourage development of rental housing, land assembly, cooperative housing, rural and native housing and housing rehabilitation. Only the Corporation's share of costs plus capitalized interest are reflected in these statements. The Corporation's share of subsidies and losses related to these agreements are recovered from the Minister. Gains on the sale of land assembly projects are recognized as income in the Corporate Account.

(c) Real estate

Real estate includes vacant land and properties acquired directly by the Corporation, or through the Government of Canada at no cost, or through default on uninsured loans. All real estate is recorded at cost which includes acquisition costs and any modernization and improvement costs.

Holding costs, including interest, on real estate acquired directly by the Corporation are capitalized up to appraised values after which the costs are expensed in the Corporate Account. Gains or losses on the disposal of these properties are recorded in the Corporate Account. Losses resulting from permanent declines in the value of property are recognized in the period in which they are identified.

Holding costs, including interest, on real estate acquired through the Government of Canada at no cost, or through default on uninsured loans, are capitalized. Gains or losses on the disposal of these properties are paid to or recovered from the Minister. All net operating losses on real estate are recovered from the Minister.

(d) Depreciation

Depreciation of buildings included in real estate is recorded on a straight-line basis over the expected useful life of the properties which is normally fifty years.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

(e) Pension costs and obligations

The cost of pension benefits earned by employees is determined using the projected benefit method prorated on service and is charged to operating expense as services are rendered. This cost is actuarially computed using Management's best estimate assumptions of the pension plan expected investment yields, salary escalations, mortality of members, terminations and the ages at which members will retire. Adjustments arising from plan amendments, experience gains and losses and changes in assumptions are amortized over the expected average remaining service life of the employee group.

(f) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by an Order-in-Council to $25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(g) Interest income and expense

Interest income and expense are accounted for on the accrual basis.

3. Loans and investments

	1989	1988
	(in thousands of dollars)	
Loans	4,645,961	4,890,300
Federal-provincial agreements		
Loans	2,807,697	2,826,492
Investments in housing projects	1,540,278	1,460,749
Land assembly projects	21,332	27,082
	4,369,307	4,314,323
Real estate		
Investments in housing projects	13,359	15,839
Land	29,239	27,853
	42,598	43,692
Total loans and investments	9,057,866	9,248,315

4. Due from the Minister

In 1989, the Corporation disbursed on behalf of the Minister $1,687.0 million (1988—$1,522.0 million) that was recoverable from Parliamentary Appropriations. During the year the Corporation recovered $1,592.6 million (1988—$1,529.0 million), of which $26.0 million (1988—$33.0 million) is applicable to expenditures of the prior year and $1,566.6 million (1988—$1,496.0 million) is applicable to the current year, leaving a balance due from the Minister of $120.4 million (1988—$26.0 million).

5. Business premises and equipment

	Cost	Accumulated depreciation and amortization	Net book value 1989	Net book value 1988	Depreciation rates
	(in thousands of dollars)				
Land	171		171	358	
Buildings	13,424	6,064	7,360	6,844	5%
Equipment	28,987	20,683	8,304	7,941	8%, 20%, 30%
Leasehold improvements	6,457	5,038	1,419	1,641	20%
Total	49,039	31,785	17,254	16,784	

Depreciation and amortization in respect of the above assets for the year amounted to $2.8 million (1988—$2.3 million).

6. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of the Canada Mortgage and Housing Corporation Act and the National Housing Act to finance loans and investments. The borrowings are evidenced by debentures or other evidences of indebtedness, which bear interest at rates varying from 2.00% to 17.96% and are repayable over periods not in excess of 50 years. Regularly scheduled payments over the next five years are as follows:

	(in thousands of dollars)
1990	237,500
1991	213,700
1992	223,000
1993	225,500
1994	185,900

7. Contingent liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. During 1982, a large number of legal actions, which total approximately $48.5 million at December 31, 1989, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. In addition, other legal actions totalling $4.1 million are pending. The Corporation does not admit liability in these cases and, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions, they would be expensed in the year when the costs are incurred.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

8. Interest loss recoveries

The Corporation was authorized by the Government of Canada to approve certain loans and investments at a negative interest margin and to recover this loss from the Government. The interest loss recovered is included in interest earnings. The recoveries by program are as follows:

	1989	1988
	(in thousands of dollars)	
Market housing	50,253	60,060
Social housing	19,171	19,234
Housing support	1,037	1,160

9. Interest capitalized

The amount of interest capitalized in 1989 was $3.1 million (1988—$3.9 million).

10. Pension plan

The Corporation maintains a defined benefit pension plan for all employees who satisfy certain eligibility conditions. The plan provides pensions based on the highest annual average salaries of any six-year period multiplied by the number of years of credited service.

The Corporation's funding policy is to contribute the amount required to provide for current benefits attributed to service and for unfunded pension plan liabilities over periods permitted by regulatory authorities.

Based on the actuarial valuation prepared as of January 1, 1990 the status of the plan as at December 31 is as follows:

	1989	1988
	(in thousands of dollars)	
Projected value of accrued pension benefits	441,942	399,272
Net assets available for benefits	447,394	403,661
Excess of net assets over projected value of accrued benefits	5,452	4,389

The cost of pension benefits charged to operating expenses, including amounts paid to government pension plans, current service costs, special 1989 retirement program costs, the amortization of past service costs and experience gains and losses, was $12.1 million in 1989 (1988—$9.6 million).

11. Operating expenses

Total operating expenses of the Corporation for the year ended December 31, 1989 amounted to $208.5 million (1988—$190.4 million), of which $178.6 million (1988—$164.7 million) has been allocated to the Minister's Account and Funds Administered.

12. Commitments

(a) Loans and investments

Commitments outstanding for loans and investments amounted to $273.3 million at December 31, 1989 (1988—$291.8 million).

(b) Operating leases

Minimum future rental commitments for business premises and equipment under long-term non-cancellable leases for the next 5 years are:

	Business premises	Equipment	Total
	(in thousands of dollars)		
1990	8,910	11,113	20,023
1991	5,442	8,092	13,534
1992	3,885	6,902	10,787
1993	3,660	6,555	10,215
1994	1,895	6,188	8,083
	23,792	38,850	62,642

(c) Capital lease

Pursuant to the Corporation's plans to consolidate National Office operations in one location it has entered into a series of agreements pertaining to the construction of a new building on Corporation-owned property at its National Office location. Construction is expected to be completed by July, 1990.

The cost of construction, estimated at $39 million is being financed by way of a 25-year building lease which for accounting purposes is considered a capital lease. Under the lease the Corporation is obligated to make payments of $5.2 million per annum for the first 10 years and $3.6 million per annum for the remaining 15 years of the lease term. Payments will commence on the first day of the month immediately following the month in which the date of completion occurs.

At the termination of the lease the Corporation assumes ownership of the building at a cost of one dollar.

13. Income taxes

Income taxes include $7.7 million pertaining to the Large Corporation Tax which became effective July 1, 1989. Tax is applicable at an annual rate of 0.175% on taxable capital.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

MINISTER'S ACCOUNT

AUDITORS' REPORT

TO THE MINISTER OF STATE (HOUSING)

We have examined the Canada Mortgage and Housing Corporation, Minister's Account—Statement of Expenditures and Recoveries for the year ended December 31, 1989. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this financial statement presents fairly the expenditures for and recoveries from the Minister for the year ended December 31, 1989 in accordance with the accounting policy described in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Robert D. Hepburn, C.A.
of the firm Deloitte & Touche

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 20, 1990

MINISTER'S ACCOUNT

STATEMENT OF EXPENDITURES AND RECOVERIES
YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Expenditures		
Market housing	76,849	76,613
Social housing	1,490,523	1,337,676
Housing support	12,699	11,786
Operating expenses	106,960	95,957
	1,687,031	1,522,032
Due from the Minister, beginning of year	26,044	33,033
	1,713,075	1,555,065
Recoveries	1,592,625	1,529,021
Due from the Minister, end of year	120,450	26,044

See accompanying notes.

MINISTER'S ACCOUNT

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1989

1. Basis of presentation

The financial statement of the Minister's Account is presented separately from the Corporate Account, the Mortgage Insurance Fund and other Insurance and Guarantee Funds to preserve its identity and provide meaningful information concerning this component of the Corporation's business activities.

2. Significant accounting policy

Expenditures made on behalf of the Minister of State (Housing) are recorded as recoverable when disbursed. No accruals are made at December 31, 1989 in this account. The year-end for the Government of Canada is March 31, 1990, at which time accruals will be recorded in accordance with Treasury Board Guidelines and reported in the Public Accounts of Canada.

3. Contingent liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. During 1982, a large number of legal actions, which total approximately $48.5 million at December 31, 1989, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. The Corporation does not admit liability in this respect and it is unclear whether costs, if any, arising from these actions could be charged to the Government of Canada. In addition other legal actions totalling $14.2 million are pending against the Corporation to which the Corporation does not admit liability. If these actions were to be successfully maintained against the Corporation, charges against the Minister's Account could result. No provision for possible loss arising from these legal actions is included in the accompanying statement of account. Should costs arise as a result of these actions they would be charged in the year when the costs are incurred.

4. Operating expenses

The operating expenses allocated to the Minister's Account by the Corporation for the year ended December 31, 1989 amounted to $106.9 million (1988—$96.0 million).

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED

AUDITORS' REPORT

TO THE MINISTER OF STATE (HOUSING)

We have examined the balance sheets of the Funds Administered by Canada Mortgage and Housing Corporation: Mortgage Insurance Fund, Mortgage-Backed Securities Guarantee Fund, Home Improvement Loan Insurance Fund and Rental Guarantee Fund as at December 31, 1989, and the statements of operations and deficit or surplus. We have also examined the statements of changes in financial position of the Mortgage Insurance Fund and the Mortgage-Backed Securities Guarantee Fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of these funds as at December 31, 1989, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act and the by-laws of the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte & Touche

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 20, 1990

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

BALANCE SHEET DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988	LIABILITIES	1989	1988
Accounts receivable	1,070	4,545	Accounts payable and accrued liabilities	7,253	9,480
Due from Canada Mortgage and Housing Corporation	4,620		Due to Canada Mortgage and Housing Corporation		592
Investment in securities	728,107	497,609	Provision for claims	203,879	166,937
Mortgages	47,608	40,313	Unearned premiums	592,238	525,966
Real estate	125,086	153,008	Premium deficiency	55,734	108,601
				859,104	811,576
			Surplus (deficit)	47,387	(116,101)
	906,491	695,475		906,491	695,475

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenues		
Earned premiums	135,687	113,959
Application fees	20,821	20,129
Income from investments	61,614	36,649
Other	2,219	6,901
	220,341	177,638
Expenses		
Loss on claims	2,466	53,464
Issuance	48,345	44,119
Operating expenses	21,967	23,335
Adjustment to provision for claims	36,942	(3,110)
	109,720	117,808
Earnings	110,621	59,830
Adjustment to premium deficiency	52,867	82,166
Net earnings	163,488	141,996
Deficit, beginning of year	(116,101)	(258,097)
Surplus (deficit), end of year	47,387	(116,101)

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Operating activities		
Premiums received	201,959	184,325
Application fees	20,821	20,129
Investment income received	56,553	29,213
Claims paid	(111,225)	(127,844)
Proceeds from sales of real estate	117,425	121,175
Operating expenses	(70,759)	(68,015)
Other	10,607	3,985
	225,381	162,968
Investment activities		
Investment in securities	(220,169)	(176,626)
Increase (decrease) in due from Canada Mortgage and Housing Corporation	5,212	(13,658)

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE-BACKED SECURITIES GUARANTEE FUND

BALANCE SHEET DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988	LIABILITIES	1989	1988
Due from Canada Mortgage and Housing Corporation	185	278	Unearned guarantee fees	5,565	2,281
Investment in securities	6,158	1,560	Surplus (deficit)	848	(363)
Deferred operating expenses	70	80			
	6,413	1,918		6,413	1,918

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED MORTGAGE-BACKED SECURITIES GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Revenues		
Earned guarantee fees	877	331
Application fees	543	261
Income from investments	401	87
	1,821	679
Expenses		
Operating expenses	610	629
	610	629
Net earnings	1,211	50
Deficit, beginning of year	(363)	(413)
Surplus (deficit), end of year	848	(363)

See accompanying notes.

FUNDS ADMINISTERED MORTGAGE-BACKED SECURITIES GUARANTEE-FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Operating activities		
Guarantee fees received	4,161	1,762
Application fees	543	261
Investment income received	222	65
Operating expenses	(600)	(619)
	4,326	1,469
Investment activities		
Investment in securities	(4,419)	(1,538)
	(4,419)	(1,538)
Decrease in due from Canada Mortgage and Housing Corporation	(93)	(69)

See accompanying notes.

FUNDS ADMINISTERED HOME IMPROVEMENT LOAN INSURANCE FUND

BALANCE SHEET DECEMBER 31, 1989

(in thousands of dollars)

ASSETS	1989	1988
Investment in securities	1,188	1,024
Due from Canada Mortgage and Housing Corporation		42
Mortgages	4	4
	1,192	1,070

LIABILITIES	1989	1988
Due to Canada Mortgage and Housing Corporation	5	
Surplus	1,187	1,070
	1,192	1,070

See accompanying notes.

FUNDS ADMINISTERED HOME IMPROVEMENT LOAN INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Revenues		
Income from investments	123	93
Other	9	40
	132	133
Expenses		
Operating expenses	15	9
Net earnings	117	124
Surplus, beginning of year	1,070	946
Surplus, end of year	1,187	1,070

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

BALANCE SHEET DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Investment in securities	3,920	3,480
Due from Canada Mortgage and Housing Corporation	220	173
Real estate	11,500	8,300
	15,640	11,953

LIABILITIES	1989	1988
Accrued liabilities		413
Surplus	15,640	11,540
	15,640	11,953

See accompanying notes.

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenues		
Income from investments	409	284
Other	656	620
	1,065	904
Expenses		
Operating expenses	28	13
Provision for revaluation of real estate	(3,063)	(34)
	(3,035)	(21)
Net earnings	4,100	925
Surplus, beginning of year	11,540	10,615
Surplus, end of year	15,640	11,540

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Basis of presentation

The financial statements of the Mortgage Insurance Fund and the other Insurance and Guarantee Funds are presented separately from the Corporate Account and the Minister's Account to preserve their identity and provide meaningful information concerning these components of the Corporation's business activities.

2. Significant accounting policies

The principal accounting policies followed by the Corporation in administering the Insurance and Guarantee Funds on behalf of the Government of Canada are:

(a) Investment in securities

Investments are carried at amortized cost plus accrued interest.

(b) Mortgages

Mortgages are valued at cost less a provision for estimated losses.

(c) Real estate

Real estate acquired upon the payment of a claim resulting from a loan default is valued at net realizable value. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated holding and disposal costs. Depreciation is not recorded on the real estate.

(d) Provision for claims

This provision represents the estimated loss on claims in process of payment and the estimated loss on loans, where defaults have occurred, but for which claims have not yet been received by the Corporation.

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

(e) Premium deficiency

Annually, the Corporation compares the amount of its unearned premiums by line of business to the discounted costs of claims that have not yet occurred on insurance policies in force. Whenever it is determined that the unearned premiums on a line of business are inadequate to meet the expected net costs of future claims, a premium deficiency is established. The premium deficiency is taken into income on the same basis as the related unearned premiums.

(f) Premiums

Premiums are deferred and are taken into income over the life of the related policies based on the risk of default in each year.

(g) Guarantee fees

Guarantee fees are deferred and are taken into income over the term of the relative Mortgage-Backed Security issue on a straight-line basis. Issues currently exist for 5-,10- and 20-year terms.

(h) Application fees

Application fees are recognized as income when received.

(i) Investment income

Investment income is recorded on the accrual basis.

(j) Issuance costs

Issuance costs are expensed as incurred.

(k) Income tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

3. Investment in securities

(a) Mortgage Insurance Fund

	December 31			
	1989		1988	
	Book value	Market value	Book value	Market value
	(in thousands of dollars)			
Bank deposits			85,359	85,359
Canada Treasury bills	143,062	142,453	339,151	339,151
Promissory notes ..	21,548	21,625		
Government of Canada Bonds	455,166	453,919	73,099	71,319
Mortgage-backed securities	108,331	104,271		
Total	728,107	722,268	497,609	495,829

(b) Other funds

Investments in Treasury bills for the other three Funds at December 31, 1989 collectively amount to $11.2 million (1988—$6.1 million).

4. Contingent liabilities

In the normal course of operations, the Mortgage Insurance Fund is subject to legal claims, the effect of which cannot be determined until they are settled. At December 31, 1989, 12 such claims totalling in aggregate $16.5 million are pending. The Fund does not admit liability and, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions, they would be expensed in the year when the costs are incurred.

5. Actuarial valuation—Mortgage Insurance Fund

An actuarial study of the Fund as at September 30, 1989 disclosed that the Fund is now more than sufficient to pay all future claims in respect of business in force. The surplus as at September 30, 1989 was estimated to be $4.2 million (September 30, 1988—$141.4 million deficit).

6. Insurance in force—Mortgage Insurance Fund

At December 31, 1989, the insurance policies in force totalled approximately $48.6 billion (1988—$44.9 billion).

7. Guarantee in force—Mortgage-Backed Securities Guarantee Fund

At December 31, 1989, the guarantees in force totalled approximately $3.0 billion (1988—$1.2 billion).

8. Home Improvement Loan Insurance and Rental Guarantee Funds

The Home Improvement Loan Insurance and Rental Guarantee Programs are no longer active.

9. Operating expenses

The operating expenses allocated to the Funds by the Corporation for the year ended December 31, 1989 amounted to $71.7 million (1988—$68.7 million).

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Canada Museums Construction Corporation Inc. are the responsibility of management and have been approved by members of the Board of Directors of the Corporation. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with Part X of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

The members of the Board of Directors carry out their responsibilities for the financial statements principally through an Audit Committee which is composed of three directors, two of whom are not employees of the Corporation. The Audit Committee meets at least annually to review and advise the Board of Directors with respect to the financial statements and the auditor's report thereon. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

R.J. Giroux
Chairman and Chief Executive Officer

R. Plourde
Treasurer and Comptroller

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1990 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 1, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Cash	886	453
Accounts receivable		
Parliamentary appropriation	4,814	4,700
Government entities (Note 9)	8,760	15,723
Others	17	77
Construction in progress (Schedule)	188,424	156,178
	202,901	177,131

LIABILITIES	1990	1989
Accounts payable and accrued liabilities	9,286	12,481
Contractors' holdbacks payable	6,437	9,177
	15,723	21,658
SHAREHOLDERS' EQUITY		
Capital stock (Note 3)		
Contributed capital (Note 4)	187,178	155,473
	202,901	177,131

Approved by the Board:

R. J. GIROUX
Chairman and Chief Executive Officer

A.D. WILSON
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Operating activities		
Construction in progress (Schedule)	(33,755)	(54,977)
Changes in non-cash assets and liabilities		
Accounts receivable—Government entities end others	7,023	(8,545)
Accounts payable and accrued liabilities	(3,195)	(1,800)
Contractors' holdbacks payable	(2,740)	(327)
	(32,667)	(65,649)
Financing activities		
Parliamentary appropriation (Note 4)	33,100	63,259
Increase (decrease) in cash	433	(2,390)
Cash at beginning of year	453	2,843
Cash at end of year	886	453

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act as an agent of Her Majesty pursuant to the Government Companies Operations Act, and is named as a parent Crown corporation in Part I of Schedule III to the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a parent Crown corporation, and one-third by the Minister of Public Works, the Responsible Minister with whom the control of the Corporation lies.

The business of the Corporation is limited to construction, in the National Capital Region, of buildings for the National Gallery of Canada (NGC), the Canadian Museum of Civilization (CMC) (previously known as National Museum of Man) and any other national museum which the Governor in Council may direct, including the acquisition, control, administration and disposal of land required for the construction.

(a) Status of the Corporation

The phasing out of the activities of the Corporation started on April 1, 1990, and will continue until September 30, 1990 when it is anticipated that all employment in the Corporation will be terminated and the current lease for the Corporation's office accomodation will be cancelled. All residual activities of the Corporation will be transferred to the Department of Public Works (DPW) by September 30, 1990.

It is anticipated that the share of the Corporation now held by the Minister of Public Works in trust for Her Majesty in right of Canada will be transferred to Canada Lands Company Limited. Bill C-73, entitled Crown Corporations Dissolution or Transfer Authorization Act, was tabled in the House of Commons on May 31, 1990.

(b) Funding

In September 1981, the Government allocated $185 million for the two projects. This was revised in November 1983 to $191.45 million and subsequent additional increases were approved by Treasury Board as follows:

	$
• October 1985	69.54 million
• January 1987	46.79 million
• July 1987	0.75 million
• November 1987	4.5 million
• June 1988	9.5 million
• May 1989	3.5 million
• December 1989	5.23 million
• February 1990	3.95 million

bringing the total of funds allocated for construction of the museums to $335.21 million for the period to March 31, 1990 as follows:

	NGC	CMC	Total
	(in millions of dollars)		
Construction	121.84	160.48	282.32
Architects and consultants	14.31	24.70	39.01
	136.15	185.18	321.33
Administration expenses	6.28	7.60	13.88
	142.43	192.78	335.21

In January 1987, Treasury Board approved the establishment of a special reserve of $142.8 million to provide the required funding to March 31, 1990 for all agencies (DPW, National Museums of Canada (NMC), National Capital Commission (NCC) and Canada Museums Construction Corporation (CMCC)) involved in completing the Canadian Museum of Civilization. The reserve is to cover all incremental costs associated with completing the Museum, including construction, fit-up, exhibit development and initial operating costs of the Museum. Treasury Board approved a project budget level of $185.2 million to complete construction of the Museum. Any further cost increases are to be absorbed within the reserve and/or from approved funds within the portfolios of the Ministers of Public Works and of Communications.

(c) Construction

In February 1983, the Government approved the construction sites and architects and, in November 1983 building concepts, construction schedule, and funding requirements for each museum. No provision was made for the cost of the sites. Most of the site for the Canadian Museum of Civilization is federally owned with the legal title to the lands currently belonging to the National Capital Commission. In keeping with the intent of the project, which includes the eventual transfer of the completed building to Her Majesty in right of Canada, the Commision disclaims title to the construction in progress. Negotiations by DPW and NCC to acquire two small portions of the site of the Canadian Museum of Civilization that are not federally owned are continuing.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(d) Transfer of National Gallery of Canada building

During 1988-89, custody and control of the National Gallery of Canada building were transferred from the Corporation to DPW. Accordingly, the construction in progress and contributed capital accounts have been reduced by the net construction cost to March 31, 1990 in the amount of $140.1 million. In accordance with the terms of a draft Memorandum of Understanding between the Corporation and DPW however, the Corporation continues to be responsible to complete certain work items and deficiencies and to resolve outstanding construction claims until June 30, 1990, when all residual matters will be progressively transferred to DPW.

(e) Transfer of Canadian Museum of Civilization building

Subsequent to year-end, in April 1990, custody and control of the Canadian Museum of Civilization building were transfered from the Corporation to DPW. Inasmuch as the transfer occurred after March 31, 1990, no charge was made in the construction in progress and contributed capital accounts. In accordance with the terms of a draft Memorandum of Understanding between the Corporation and DPW however, the Corporation will continue to be responsible to complete certain work items and deficiencies and to resolve outstanding construction and consultant claims until June 30, 1990, when all residual matters will be progressively transferred to DPW.

(f) Authority for Canada Museums Construction Corporation to act as agent for National Museums of Canada

On February 25, 1988, Treasury Board gave approval to amend the contract authority for NMC in Part II of the Treasury Board Contracts Directive to include the following: "The NMC may, without the approval of the Treasury Board, enter into or amend a competitive construction contract related to the fit-up requirements for integration into the base building for the Canadian Museum of Civilization and the National Gallery of Canada provided the total amount payable under each contract does not exceed $2.5 million and any amendments thereof do not exceed $250,000. This authority is only valid for requirements where the CMCC is used as the contracting agent for the NMC".

(g) Fit-up and exhibit development

On June 26, 1987, Treasury Board gave preliminary project approval for fit-up and exhibit development of the Canadian Museum of Civilization at an estimated cost of $75.3 million to March 31, 1990 and expenditure authority of $60 million. On August 29, 1988, expenditure authority for the fit-up was increased to $75 million. In May 1989, expenditure authority for the fit-up was increased to $89 million. The Treasury Board has assigned responsibility for the fit-up and exhibit development to NMC.

An agreement in principal was reached between NMC and CMCC for the Corporation to provide certain services related to the design, supply and installation of elements of the exhibit development and fit-up work and is being provided by the Corporation on a cost recovery basis.

2. Significant accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation in the construction of the museums. They do not account for costs incurred by the NCC for sites or by NMC for accommodation planning and fit-ups.

(b) Capitalization

All expenditures, including those for site evaluation, design, construction and administration, will be capitalized until the museums are completed. Interest, management fees and other income are credited to construction in progress. Costs are allocated directly to each museum when they can be specifically identified. All other costs are allocated equally to the two museums.

3. Capital stock

The Corporation is authorized to issue three shares with a nominal value of $1 which shall not be transferred without the approval of the Governor in Council.

4. Contributed capital

During the year, funding of $33.214 million (1989—$67.959 million) was provided by parliamentary appropriation through Vote 20 of DPW for the expenditures of the Corporation of which $28.4 million was received in the 1989-90 and $4.814 million to be received in 1990-91.

	1990	1989
	(in thousands of dollars)	
Opening balance	155,473	226,097
Parliamentary appropriation	33,214	67,959
Transfer of net cost of NGC building	(1,509)	(138,583)
Ending balance	187,178	155,473

5. Pension plan

The Corporation has instituted, with a private sector organization, a contributory pension plan covering all its regular employees. The employees and the Corporation contribute to the plan. The employees contribute 7.5% of gross earnings up to a maximum of $3,500. The employer's share of contribution is 7.5% of the employees' gross earnings. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis. Pension costs for the plan amounted to $82,210 for the year ended March 31, 1990 (1989—$79,593).

6. Contractual obligations

As at March 31, 1990, commitments for construction and related costs amounted to approximately $2.1 million as follows:

	(in thousands of dollars)
Canadian Museum of Civilization	2,023
National Gallery of Canada	119
	2,142

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

7. Lease commitment

The Corporation has renewed its lease agreement for office space until September 30, 1990. Under the terms of the lease the Corporation is proportionately responsible for payment of operating expenses and taxes to the lessor. The minimum annual rental payment for 1990-91 is $133,000.

8. Contingencies and claims

(a) Claims have been made against the Corporation totalling approximately $13 million for additional fees and other costs. The final outcome of these claims is not determinable and accordingly, these items are not reflected in the accounts. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

(b) The Corporation has given notice to its architects of possible claims under professional liability insurance policies. These claims are under review. To date actions on certain claims have been taken by the insurers. Architects and insurers have also been notified of the Corporation's position regarding other pending claims. No provision for amounts to be recovered has been made in the financial statements.

9. Related party transactions

(a) Under cost recovery arrangements with DPW, NMC and the NCC, the Corporation receives or provides various services. The following summarizes the transactions:

	Accounts receivable (payable) March 31, 1989	Amounts billed to (from) during 1989-90	Amounts (received) paid during 1989-90	Accounts receivable (payable) March 31, 1990
		(in thousands of dollars)		
Amount receivable				
National Museums of Canada				
Public space fit-up in CMC	13,918	13,503	(18,866)	8,555
Imax/Omnimax Theatre in CMC	1,576	842	(2,251)	167
Other services in CMC	8	136	(144)	
NGC recoveries	48		(48)	
Department of Public Works				
Public utilities for CMC and other services	101	292	(355)	38
National Capital Commission				
Landscaping for NGC and CMC	72	750	(822)	
	15,723	15,523	(22,486)	8,760
Amount payable				
Department of Public Works				
Technical and engineering support services	(458)	(478)	632	(304)

(b) Under an agreement relating to landscaping of both museums with the National Capital Commission, the Corporation has been reimbursed $7.7 million.

(c) The Corporation receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada respectively.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

10. Administration expenditures

The Corporation incurred the following administration expenditures which have been proportionately allocated to each Museum project based on the cost incurred on each project relative to total annual construction costs.

	1990	1989
	(in thousands of dollars)	
Salaries and employee benefits	1,526	1,590
Technical and engineering support	478	409
Office accomodation	362	432
Public information	73	35
Professional and special services	58	53
Office furniture and equipment, net of proceeds from disposal	(53)	17
Communications	39	62
Rental of equipment	34	19
Travel and transportation	16	21
Utilities, material and supplies	14	33
Other	7	11
	2,554	2,682
Less: Management fees charged to NMC	(596)	(950)
	1,958	1,732

11. Comparative figures

Certain comparative figures have been reclassified to conform to the current year presentation.

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	National Gallery of Canada			Canadian Museum of Civilization			Total		
	Balance to March 31, 1989	1990	Balance to March 31, 1990	Balance to March 31, 1989	1990	Balance to March 31, 1990	Balance to March 31, 1989	1990	Balance to March 31, 1990
Construction costs	112,366	1,102	113,468	116,513	24,723	141,236	228,879	25,825	254,704
Architects and consultants	13,609	366	13,975	22,440	2,121	24,561	36,049	2,487	38,536
Fit-up	8,776		8,776	21,788	13,069	34,857	30,564	13,069	43,633
Construction managers	5,594	6	5,600	7,641	2,027	9,668	13,235	2,033	15,268
Landscaping	5,214	11	5,225	5,900	2,937	8,837	11,114	2,948	14,062
	145,559	1,485	147,044	174,282	44,877	219,159	319,841	46,362	366,203
Administration (Note 10)	7,091	39	7,130	8,397	1,919	10,316	15,488	1,958	17,446
	152,650	1,524	154,174	182,679	46,796	229,475	335,329	48,320	383,649
Less:									
Funding by NMC for fit-up	8,776		8,776	21,788	13,069	34,857	30,564	13,069	43,633
Funding by NCC for landscaping	4,000		4,000	2,950	750	3,700	6,950	750	7,700
Interest income	1,291	15	1,306	1,763	731	2,494	3,054	746	3,800
	14,067	15	14,082	26,501	14,550	41,051	40,568	14,565	55,133
Net cost	138,583	1,509	140,092	156,178	32,246	188,424	294,761	33,755	328,516
Transfer of NGC to DPW (Notes 1(d) and 4)	(138,583)	(1,509)	(140,092)				(138,583)	(1,509)	(140,092)
				156,178	32,246	188,424	156,178	32,246	188,424

CANADA PORTS CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Canada Ports Corporation as at December 31, 1989 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Coopers & Lybrand
Chartered Accountants

Ottawa, Canada
February 16, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Current		
Cash	244	348
Investments (Note 3)	32,867	39,925
Accounts receivable	1,793	1,597
Due from Canada	426	2,482
Materials and supplies	264	239
	35,594	44,591
Investments (Note 3)	18,429	18,361
Long-term receivable (Note 4)	299	
Investment in Ridley Terminals Inc. (Note 5)	1	3,083
Fixed assets (Note 7)	36,059	36,894
	90,382	102,929
Interport Loan Fund—Investments (Note 10)	28,568	
	118,950	102,929

LIABILITIES	1989	1988
Current		
Accounts payable and accrued liabilities (Note 8)	4,169	3,908
Grants in lieu of municipal taxes	118	898
Due to Canada (Note 10)		12,668
	4,287	17,474
Accrued employee benefits	1,208	1,171
Loans from Canada (Note 9)	1,319	1,406
	6,814	20,051
EQUITY OF CANADA		
Contributed capital	73,638	73,638
Retained earnings	9,930	9,240
	83,568	82,878
Interport Loan Fund—Contra (Note 10)	28,568	
	112,136	82,878
	118,950	102,929

On behalf of the Board:

THE HONOURABLE A.R. HUNTINGTON
Chairman

JEAN MICHEL TESSIER
President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenue from operations	9,566	7,026
Operating and administrative expenses—Net	8,769	9,288
Depreciation	2,690	2,592
Grants in lieu of municipal taxes	692	1,117
	12,151	12,997
Loss from operations	(2,585)	(5,971)
Investment income	5,369	4,750
Interest expense	(112)	(118)
Income (loss) before the undernoted	2,672	(1,339)
Share in loss of Ridley Terminals Inc. (Note 5)	(3,082)	(4,382)
Adjustement of grants in lieu of municipal taxes (Note 4)	1,174	
Net income (loss)	764	(5,721)
Retained earnings at beginning of the year	9,240	15,087
Dividend to Canada (Note 10)	(74)	(126)
Retained earnings at end of the year	9,930	9,240

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Operating activities		
Net income (loss)	764	(5,721)
Items not affecting cash		
Depreciation	2,690	2,592
Share in loss of Ridley Terminals Inc.	3,082	4,382
Other	24	(218)
Decrease (increase) in operating components of working capital	(11,352)	13,927
Cash provided (required) by operating activities	(4,792)	14,962
Financing activities		
Capital grants	2,754	2,775
Loans from Canada	(87)	(81)
Dividend to Canada	(74)	(126)
Cash provided by financing activities	2,593	2,568
Investing activities		
Additions to fixed assets	(4,739)	(4,353)
Proceeds on disposal of fixed assets	75	30
Long-term receivable	(299)	
Cash required by investing activities	(4,963)	(4,323)
Increase (decrease) in cash and short-term investments	(7,162)	13,207
Cash and short-term investments at beginning of the year	40,273	27,066
Cash and short-term investments at end of the year	33,111	40,273

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Canada Ports Corporation Act

Canada Ports Corporation is established under the Canada Ports Corporation Act. The Act provides for the establishment of local port corporations to manage and operate selected ports. The Corporation is named in Part II of Schedule III of the Financial Administration Act and is exempt from income tax.

2. Significant accounting policies

(a) Financial statements

The financial statements of the Corporation include the accounts of the ports and other facilities under its administration, as well as those of the Interport Loan Fund. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

(b) Investments

The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

(c) Investment in Ridley Terminals Inc.

The investment in Ridley Terminals Inc. is accounted for on the equity basis.

(d) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are finalized after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(g) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees under its collective agreements, or in accordance with its policy.

3. Investments

Investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. As at December 31, 1989, and 1988, the market value of the current investments approximates their amortized cost. At December 31, 1989, the market value of the long-term investments is $21,080,000 ($20,232,000 in 1988).

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

4. Long-term receivable

In 1989, the Municipal Grants Division of Public Works Canada finalized an audit of grants in lieu of municipal taxes. This audit resulted in an adjustment of $1,174,000 in favour of the Corporation for the years 1985 to 1989; $800,000 of which had been accrued in previous years. This accrual has now been reversed and the balance of $374,000 has been set up as a long-term receivable from the Local Government District of Churchill in Manitoba as follows:

	(in thousands of dollars)
Non-interest bearing receivable, recoverable in equal annual instalments over the next five years	374
Less: current portion	(75)
	299

5. Investment in Ridley Terminals Inc.

Ridley Terminals Inc. (RTI) was incorporated on December 18, 1981, under the Canada Business Corporations Act for the purpose of constructing and operating coal terminal facilities on Ridley Island in Prince Rupert, British Columbia. RTI is exempt from income taxes.

RTI's throughput revenue is currently dependent upon the production of two coal producers. The coal producer who currently ships the larger tonnage through RTI's facilities has entered into a price arbitration process with its customers. The results of this arbitration process could have a significant economic impact on the coal producer, which in turn could affect the relations of RTI with this customer. The continued operations of RTI and the current carrying value of its terminal facility are dependent upon a viable level of coal throughput from its customers and continued financial support from the Government of Canada.

At December 31, 1989, the Corporation had acquired 90% of the issued common shares of RTI at a cost of $900, and 100% of its Class A preference shares at a cost of $23,020,500. As of that date, Fednav Limited had acquired 10% of the issued common shares of RTI for $100, and 100% of its Class B preference shares for $23,020,500.

The Class A preference shares carry a fixed cumulative dividend at a rate of 18% per annum on their stated value. The Class B preference shares carry a fixed cumulative dividend at a rate sufficient to net 20% after tax per annum on their stated value. The annual dividend of 20% on the Class B preference shares is a net sum after deducting an amount equal to the prevailing aggregate federal and provincial corporate income and profits taxes applicable to the dividend.

Holders of the Class A and B preference shares are entitled to interest at the respective dividend rates on dividends accrued but not paid. Unpaid interest compounds annually at the same respective rates. Interest has accrued since April 30, 1982. The preference shares are redeemable at any time at their stated value plus accrued dividends and unpaid interest thereon. Preference dividends and related interest in arrears at December 31, 1989, calculated at tax rates prevailing as at that date with respect to the Class B shares amount to:

	1989	1988
	(in thousands of dollars)	
Class A preference shares held by Canada Ports Corporation	48,826	37,452
Class B preference shares held by Fednav Limited	101,937	81,853
	150,763	119,305

The Corporation's investment in RTI is accounted for on the equity basis. Application of this method for years in which RTI has a deficit requires that the Corporation recognize a share of the results of operations of RTI equal to its participation in the total equity of RTI which, at December 31, 1989, was 50%. In 1989 the Corporation's share in the accumulated loses of RTI exceeded the Corporation's net investment. As a result, the investment has been written down to a nominal value of $1,000. For years in which RTI has retained earnings, the Corporation's share of the results of operations will be proportionate to its shareholding in common shares, after recognizing the dividend requirements of the two classes of preference shares.

The investment in Ridley Terminals Inc. is composed of:

	1989	1988
	(in thousands of dollars)	
Balance at beginning of the year	3,083	7,465
Share in loss	(3,082)	(4,382)
Balance at end of the year	1	3,083

A summary of the balance sheet of RTI as at December 31, as reported in its audited financial statements shows:

	1989	1988
	(in thousands of dollars)	
Assets		
Current	3,128	4,772
Fixed	207,735	213,311
Other	447	67
	211,310	218,150
Liabilities		
Current	5,045	3,481
Long-term debt	213,063	207,323
	218,108	210,804
Shareholders' deficiency	(6,798)	7,346
	211,310	218,150

RTI has two long-term financing agreements with a major Canadian bank as follows:

(a) A construction credit loan agreement which is guaranteed unconditionally by Canada and is further secured by a $250,000,000 subordinate fixed and floating charge collateral demand debenture. On July 1, 1985, all borrowings converted to a fifteen year term loan with specified semi-annual repayments commencing July 31, 1991 through January 31, 2000. Interest on any bank loan is at the bank's prime rate, payable monthly. The Bankers' Acceptance fee is currently 1/2% per annum.

(b) A revolving credit loan agreement which provides an $25,000,000 credit facility for advances on a revolving basis until June 30, 1990 at which time all borrowings will convert to a term loan repayable in specified semi-annual instalments commencing July 31, 1990 through January 31, 1993. Interest on the bank loans is at the bank's prime rate plus 1/4% per annum, payable monthly. The Bankers' Acceptance fee is currently 3/4% per annum.

This agreement is secured by a $350,000,000 first fixed and floating charge collateral demand debenture with the terminal facility as security and an assignment of the lease from the Prince Rupert Port Corporation.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

As at December 31, 1989, drawings under these agreements were as follows:

	1989	1988
	(in thousands of dollars)	
(a) Construction credit loan agreement— Bankers' acceptances, net of unamortized interest charges	198,399	198,818
(b) Revolving credit loan agreement—		
Bank loans	1,300	1,800
Bankers' acceptances, net of unamortized interest charges	15,464	7,930
	16,764	9,730
	215,163	208,548
Less: current portion of long-term debt	2,100	1,225
	213,063	207,323

Based on the amounts borrowed under the credit facilities as at December 31, 1989, annual principal repayments over the next five years amount to $2,100,000 in 1990, $5,460,000 in 1991, $11,288,000 in 1992, $12,915,000 in 1993 and $14,963,000 in 1994.

The results of operations of RTI for the year ended December 31, 1989, in comparison with the year ended December 31, 1988, are as follows:

	1989	1988
	(in thousands of dollars)	
Revenue from operations	35,769	30,676
Operating and administrative expenses	17,421	12,675
Depreciation	5,947	6,746
Interest expense	26,545	20,020
	49,913	39,441
Net loss	(14,144)	(8,765)

6. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority (the Authority) is indebted in the amount of $13,793,000 (1988—$13,921,000) to the Corporation which in turn is indebted to Canada in the same amount, in accordance with the provisions of Vote L106B, Appropriation Act No. 7, 1967, 1967-68, c. 8. The interest and repayment terms of the parliamentary advances to the Corporation are identical to those of the debentures of the Authority. Under the terms of the agreement between Canada and the Authority, Canada, in effect, has guaranteed the repayment of both principal and interest on the debentures. Accordingly, the debentures received have been offset against the advances and loans payable to Canada such that they are not reflected as an asset and a liability on the balance sheet. Interest income and expense of $947,000 (1988—$955,000) have been similarly offset and do not appear in the statement of income and retained earnings.

In 1989, Department of Finance and Treasury Board of Canada proceeded with a submission to assign the debentures of the Authority to Canada and to cancel the related certificates of indebtedness of the Corporation. As at December 31, 1989, the submission was pending approval by Canada.

7. Fixed assets

(a) Summary

	1989				1988
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	(in thousands of dollars)			
Land		4,482		4,482	4,426
Dredging	2.5-6.7	9,488	6,013	3,475	3,801
Berthing structures	2.5-10	34,515	17,689	16,826	17,564
Buildings	2.5-10	16,371	12,184	4,187	3,841
Utilities	3.3-10	2,791	1,428	1,363	1,466
Roads and surfaces	2.5-10	2,273	1,702	571	676
Machinery and equipment	5-100	19,979	15,861	4,118	3,805
Office furniture and equipment	20	3,553	2,759	794	609
Works under construction		243		243	706
		93,695	57,636	36,059	36,894

(b) Capital grants

During the year, the Corporation received capital grants totalling $2,754,000 (1988—$2,775,000) towards the construction of fixed assets.

(c) Capital expenditures commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $519,000 of which most will be expended in the year ending December 31, 1990.

8. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are deferred revenues for $679,000 (1988—$467,000) and current portion of long-term liabilities of $87,000 (1988—$81,000).

9. Loans from Canada

	1989	1988
	(in thousands of dollars)	
Loans bearing interest at 6.44% and 9.09%, repayable in blended annual instalments of principal and interest of $193,000 and maturing on December 31, 2000	1,406	1,487
Less: current portion	(87)	(81)
	1,319	1,406

Principal repayment requirements over the next five years amount to $87,000 in 1990, $93,000 in 1991, $100,000 in 1992, $108,000 in 1993 and $116,000 in 1994.

CANADA PORTS CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

10. Interport Loan Fund

In 1988, the Treasury Board of Canada authorized that the dividend payments to be made in 1988 and 1989 by Canada Ports Corporation and the local port corporations, be used to establish an interport loan fund (the Fund). The purpose of the Fund is to provide financing for financially viable capital projects of the Corporation and the local port corporations.

As at December 31, 1988, the Corporation held $12,668,000 representing the 1988 dividend payments and interest earned thereon for these corporations, pending approval by Canada. Of this amount, $126,000 represented the dividend paid by Canada Ports Corporation.

In 1989, the Corporation remitted to Canada the $12,668,000 owing and further $13,982,000 representing the 1989 dividend payments and interest earned thereon from Canada Ports Corporation and the local port corporations. Of the latter amount, $74,000 represented the dividend paid by Canada Ports Corporation. At the same time, the Corporation received an equivalent grant from Canada for the establishment of the Fund.

The Fund was created on May 19, 1989, and its balance as at December 31, 1989 is composed of:

	(in thousands of dollars)
Contribution by Canada	26,650
Investment income	1,918
	28,568

The assets of the Fund, which are direct and guaranteed securities of Canada, are shown at amortized cost. As at December 31, 1989 the market value of the investments approximates their amortized cost.

11. Related party transactions

Through common ownership, the Corporation is related to all Government of Canada created departments, agencies and Crown corporations.

In accordance with the Canada Ports Corporation Act, operating and administrative costs incurred by the Corporation in the amount of $6,225,000 have been recovered from the local port corporations in 1989 ($6,511,000 in 1988). These recoveries are offset against the related expenses. In addition, investment income of $5,369,000 ($4,750,000 in 1988) was earned on Government of Canada securities and interest charges of $112,000 ($118,000 in 1988) were paid to Canada.

12. Contingencies

Claims aggregating approximately $1,709,000 in respect of lawsuits, guarantees, employee agreements, damages allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, the final outcome of such claims should not result in any material financial liability.

The Corporation assumes all risks with respect to workers'compensation claims. Any costs arising from such claims are recorded in the accounts in the year they can be reasonably estimated.

CANADA POST CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management and the Board of Directors are responsible for the financial statements and all other information presented in this annual report in accordance with the Financial Administration Act and regulations. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement.

Management has developed and maintains books of account, records, financial and management control, and information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, that assets are safeguarded and controlled, and that transactions are in accordance with the Financial Administration Act and regulations as well as the Canada Post Corporation Act and by-laws of the Corporation. Internal audits are conducted to assess these systems and practices.

The Board of Directors ensures that management fulfills its responsibilities for financial reporting and internal control through the Audit Committee, which is composed of six directors, five of whom are not employees of the Corporation. The Audit Committee meets quarterly to oversee the internal audit activities of the Corporation and at least annually to review and advise the Board of Directors with respect to the financial statements and the auditors' annual report.

The Corporation's external auditors, the Auditor General of Canada and Deloitte Haskins & Sells, examine the financial statements and report to the Minister responsible for Canada Post Corporation.

AUDITORS' REPORT

TO THE MINISTER RESPONSIBLE
FOR CANADA POST CORPORATION

We have examined the balance sheet of Canada Post Corporation as at March 31, 1990 and the statements of equity of Canada, operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Post Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Deloitte Haskins & Sells
Chartered Accountants

Ottawa, Canada
May 31, 1990

BALANCE SHEET MARCH 31
(in thousands of dollars)

ASSETS	1990	1989
Current assets		
Cash and short-term investments	378,796	624,600
Accounts receivable	118,369	77,216
Prepaid expenses	56,479	40,093
	553,644	741,909
Fixed assets (Note 4)	1,828,334	1,649,575
Other assets		
Segregated cash and investments (Note 5)	81,782	41,094
Deferred development costs	44,023	
Deferred employee termination benefits (Note 6)		301,309
Collection of postal memorabilia (Note 7)	1	1
	125,806	342,404
	2,507,784	2,733,888

LIABILITIES AND EQUITY OF CANADA	1990	1989
Current liabilities		
Accounts payable and accrued liabilities	242,984	270,198
Salaries and benefits	136,877	185,399
Deferred revenues	177,143	167,980
Outstanding money orders	47,192	48,584
	604,196	672,161
Long-term debt (Note 8)	80,000	80,000
Employee termination benefits	333,492	339,122
EQUITY OF CANADA	1,490,096	1,642,605
	2,507,784	2,733,888

Contingent liabilities (Note 9)

Approved by the Board:

SYLVAIN CLOUTIER
Chairman of the Board

A. E. DOWNS
Chairman of the Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF EQUITY OF CANADA
YEAR ENDED MARCH 31
(in thousands of dollars)

	1990	1989
Contributed capital		
At beginning of year	1,943,425	1,943,425
Contributed capital adjustment (Note 6)	(588,253)	
At end of year	1,355,172	1,943,425
Retained earnings (Accumulated losses from operations)		
At beginning of year	(13,876)	(110,063)
Net income (1989—Income from operations after amortization of extraordinary restructuring costs)	148,800	96,187
At end of year	134,924	(13,876)
Accumulated extraordinary restructuring costs		
At beginning of year	(286,944)	(221,244)
Additions during the year		(123,529)
Amortization for the year		57,829
Contributed capital adjustment (Note 6)	286,944	
At end of year		(286,944)
Equity of Canada	1,490,096	1,642,605

STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1990	1989
Revenue from postal operations (Note 10)	3,579,843	3,411,216
Cost of postal operations	3,473,258	3,313,140
Income from postal operations	106,585	98,076
Other income		
Gain on disposal of fixed assets	118,267	29,332
Interest	57,983	68,086
	176,250	97,418
Other expense		
Restructuring costs	126,119	
Interest	7,916	7,315
Amortization of deferred employee termination benefits		34,163
	134,035	41,478
Income from operations	148,800	154,016
Amortization of extraordinary restructuring costs		57,829
Net income (1989—Income from operations after amortization of extraordinary restructuring costs)	148,800	96,187

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1990	1989
Operating activities		
Net income (1989—Income from operations after amortization of extraordinary restructuring costs)	148,800	96,187
Items not requiring cash		
Gain on disposal of fixed assets	(118,267)	(29,332)
Depreciation	111,453	100,603
Accrued employee termination benefits	22,111	22,155
Amortization of deferred employee termination benefits		34,163
Amortization of extraordinary restructuring costs		57,829
	164,097	281,605
Change in non-cash working capital items	(125,504)	35,329
Employee termination benefit payments	(27,741)	(18,505)
	10,852	298,429
Extraordinary restructuring activities		
Extraordinary restructuring costs		(123,529)
Financing activities		
Long-term debt		80,000
Investment activities		
Acquisition of fixed assets	(319,861)	(243,817)
Proceeds on disposal of fixed assets	147,916	51,185
Deferred development costs	(44,023)	
Increase in segregated cash and investments	(40,688)	(41,094)
	(256,656)	(233,726)
Increase (decrease) in cash and short-term investments	(245,804)	21,174
Cash and short-term investments at beginning of year	624,600	603,426
Cash and short-term investments at end of year	378,796	624,600

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Incorporation

The Corporation was established by the Canada Post Corporation Act to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Part II of Schedule III to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

2. Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

3. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Fixed assets and depreciation

Land, buildings and equipment transferred from the Government of Canada on incorporation were recorded at their fair value at that date, determined as follows:

Land	—Market value based on existing use
Buildings	—Depreciated replacement cost
Plant equipment, vehicles, sales counter, office furniture and equipment and minor equipment	—Depreciated replacement cost or original cost less estimated depreciation

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada were determined by independent appraisals. Acquisitions subsequent to incorporation are recorded at cost.

Depreciation is provided on the straight-line basis over the estimated useful lives of the following assets:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles (other than passenger and light duty commercial)	6 to 10 years
Sales counter and office furniture and equipment	5 to 20 years
Minor equipment—Street furniture and containers	5 to 15 years

Depreciation is provided on the diminishing balance basis at an annual rate of 30 per cent for all passenger and light duty commercial vehicles.

(b) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided under collective agreements and conditions of employment.

The present value of the projected costs of unpaid employee termination benefits, as determined by actuarial valuation, is recorded in the accounts as a long-term liability.

Such benefits accruing to employees, as well as gains and losses arising from actuarial valuation, are included in current operations.

(c) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(d) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $97,006,000 (1989—$100,198,000), represent the total pension obligations of the Corporation and are included in current operations. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(e) Deferred development costs

Costs incurred in the development of new mail products and the retail postal network are deferred. These costs are amortized on the straight-line basis over the ensuing periods of economic benefit.

(f) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction.

Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates. Gains or losses arising from translation of foreign currencies are included in current operations.

4. Fixed assets

	1990			1989
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	214,742		214,742	238,953
Buildings	1,136,551	313,856	822,695	814,914
Plant equipment	570,033	224,837	345,196	279,559
Vehicles	119,229	58,921	60,308	54,967
Minor equipment				
Mail bags and lock boxes	28,343		28,343	24,325
Street furniture and containers	167,221	33,192	134,029	89,736
Sales counter and office furniture and equipment	281,080	58,059	223,021	147,121
	2,517,199	688,865	1,828,334	1,649,575

5. Segregated cash and investments

The Corporation has segregated certain cash and investments, recorded at cost, for the purpose only of managing cash flows relating to the employee termination benefits liability.

6. Contributed capital adjustment

Prior to April 1, 1989, with the approval of the Governor in Council, as rate regulator, the Corporation included deferred employee termination benefit costs and accumulated extraordinary restructuring costs in its future operating cost base for puposes of establishing postal rates. These costs were amortized and recovered in postal rates on the basis specified by the regulator.

With the approval of the rate regulator, the April 1, 1989 unamortized balances of these costs that were to have been recovered from future postal users have been eliminated against contributed capital as follows:

	(in thousands of dollars)
Deferred employee termination benefits	301,309
Accumulated extraordinary restructuring costs	286,944
Contributed capital adjustment	588,253

CANADA POST CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

7. Collection of postal memorabilia

The Corporation has an agreement with both the National Archives of Canada and the Canadian Museum of Civilization to operate, administer and maintain a Canadian Postal Archives and a National Postal Museum respectively, containing philatelic material, postal artifacts, a postal library and exhibits that trace the history of the mail and other memorabilia. Since these collections, exhibits and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000.

8. Long-term debt

In 1988, the Corporation entered into a ten-year $80 million loan with the Government of Canada. Interest is payable semi-annually at the rate of 9.705 per cent per annum, and the principal will be repaid on April 27, 1998. Interest expense on long-term debt was $7,764,000 (1989—$7,200,000).

9. Contingent liabilities

(a) With respect to a complaint filed with the Canadian Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value, the Commission's investigation is continuing and the outcome is not presently determinable. Settlement, if any, arising from resolution of this matter will be recovered in future postal rates (as determined in accordance with the Canada Post Corporation Act) and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined. Payments of sick leave benefits are included in current operations.

10. Payments on behalf of postal users

Where Government policy requires the Corporation to provide services at rates less than cost, to the publications industry, and for Government free mail, literature for the blind and northern air stage services, the Government of Canada compensates the Corporation for foregone postage revenue from those sources. Payments received, amounting to $239,593,000 (1989—$250,593,000), are included in revenue from postal operations.

11. Lease commitments

The Corporation occupies certain facilities under operating leases which expire at various dates between 1991 and 2027. The Corporation's future minimum rental payments required under operating leases that have terms in excess of one year, are as follows:

	(in thousands of dollars)
1991	53,467
1992	43,511
1993	34,828
1994	27,558
1995	17,161
1996 to 2027	38,323
	214,848

12. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

(a) Property management

The Corporation has incurred net operating costs of $191,706,000 (1989—$179,092,000) in respect of a property management arrangement with the Department of Public Works to manage substantially all the Corporation's real property. In addition, capital expenditures amounted to $29,787,000 (1989—$32,736,000).

(b) Interest

The Corporation earned interest in the amount of $1,769,000 (1989—$23,747,000) on its balance in the Consolidated Revenue Fund of the Government of Canada.

(c) Other

In the normal course of business, the Corporation enters into various other transactions with the Government of Canada, its agencies and other Crown corporations. These include the provision of postal services and the purchase of air and rail transportation.

As a result of all the above transactions, the amounts due from and to these parties are $10,696,000 (1989—$4,725,000) and $82,437,000 (1989—$101,056,000) respectively.

13. Subsequent event

On May 10, 1990, the Board of Directors declared a dividend, payable to the Receiver General for Canada on June 29, 1990, in the amount of 40 per cent of net income with respect to the fiscal year ended March 31, 1990. This amounted to $59,520,000.

14. Comparative figures

Comparative figures have been reclassified to conform with the current year's presentation.

CANADIAN BROADCASTING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements and all other information presented in this annual report are the responsibility of management and have been approved by the Board of Directors of the Corporation. These financial statements, which include estimates based on the experience and judgement of management, have been properly prepared within reasonable limits of materiality and are in accordance with generally accepted accounting principles.

Management of the Corporation maintains books of account, records, financial and management control, and information systems, which are designed for the provision of reliable and accurate financial information on a timely basis. These controls provide reasonable assurance that assets are safeguarded, that resources are managed economically and efficiently in the attainment of corporate objectives, that operations are carried out effectively and that transactions are in accordance with the former part VIII of the Financial Administration Act and regulations as they apply to the Corporation, the Broadcasting Act and the by-laws of the Corporation.

The Corporation's Internal Auditor has the responsibility for assessing the Corporation's systems, procedures and practices. The Auditor General of Canada conducts an independent examination of the annual financial statements and reports on his examination to the Canadian Broadcasting Corporation and the Minister of Communications.

The Board of Directors' Audit Committee, which consists of three members, none of whom is an officer of the Corporation, reviews and advises the Board on the financial statements and the Auditor General's report thereto. The Audit Committee oversees the activities of Internal Audit and meets with management, the Internal Auditor and the Auditor General on a regular basis.

Gérard Veilleux
President

S. Cotsman
Vice President, Finance and Administration

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION
AND THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Broadcasting Corporation as at March 31, 1990 and the statements of income and expense and reconciliation to government funding basis, proprietor's equity account and cash flow for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the former Part VIII of the Financial Administration Act and regulations as they apply to the Corporation, the Broadcasting Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 8, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES	1990	1989
Current			Current		
Cash and treasury bills	5,630	21,958	Accounts payable and accrued liabilities	150,701	128,640
Accounts receivable	81,348	74,453	Accrued vacation pay	51,676	50,070
Engineering and production supplies and merchandise	10,983	11,362		202,377	178,710
			Long-term		
Programs completed and in process of production	88,196	88,679	Employee termination benefits	104,676	103,704
Prepaid film and script rights and other expenses	32,655	32,749	Advances from Government of Canada (Note 5)	33,000	33,000
	218,812	229,201	Obligations under capital leases (Note 6)	254	1,831
Fixed assets (Note 3)	715,487	631,534		137,930	138,535
Deferred charges (Note 4)	6,708	8,444			
			PROPRIETOR'S EQUITY		
			Proprietor's equity account	600,700	551,934
	941,007	869,179		941,007	869,179

The accompanying notes and schedule A are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

S. COTSMAN
Vice-President, Finance and Administration

GÉRARD VEILLEUX
Director

ROBERT KOZMINSKI
Director

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND RECONCILIATION TO GOVERNMENT FUNDING BASIS FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Income		
Net advertising	303,323	284,828
Miscellaneous	49,650	33,067
Parliamentary operating appropriation (Note7)	849,335	810,368
	1,202,308	1,128,263
Expense		
National Broadcasting Service (see schedule A)	1,155,673	1,067,815
Radio Canada International, broadcasting service	20,246	19,631
Corporate engineering services	10,098	8,158
Corporate management and services	48,928	49,620
Selling and merchandising	51,368	45,904
Downsizing (Note 14)	19,573	
	1,305,886	1,191,128
Excess of expense over income	103,578	62,865
Reconciliation to government funding basis		
Deduct: Net items not requiring current operating funds (Note 7)	73,921	65,099
Surplus (deficit) for the year (Note 15)	(29,657)	2,234
Surplus, beginning of year	6,567	4,333
Surplus (deficit), end of year	(23,090)	6,567

The accompanying notes and schedule A are an integral part of the financial statements.

SCHEDULE OF NATIONAL BROADCASTING SERVICE FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

SCHEDULE A

	1990	1989
Program activities		
English language		
Radio		
Network	53,303	48,206
Regional contributions to network	21,264	21,042
Regional	64,086	62,490
Television		
Network	306,638	270,022
Regional contributions to network	61,821	53,177
Regional	116,328	112,861
French language		
Radio		
Network	45,077	42,237
Regional contributions to network	8,522	7,462
Regional	32,843	31,473
Television		
Network	211,881	194,198
Regional contributions to network	18,910	16,679
Regional	55,391	52,138
	996,064	911,985
Distribution activities		
Radio		
Network distribution	23,498	22,286
Station transmission	18,677	19,406
Television		
Network distribution	79,526	76,958
Station transmission	22,323	21,798
Payments to private stations	15,585	15,382
	159,609	155,830
	1,155,673	1,067,815

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1990

(in thousands of dollars)

	1990	1989
Balance, beginning of year	551,934	507,593
Add (deduct)		
Parliamentary capital appropriations (Note 7)	128,040	100,881
Parliamentary working capital appropriation (Note 7)	4,000	4,000
Gain on disposal of assets	20,304	2,325
Surplus (deficit) for the year	(29,657)	2,234
Net items not requiring current operating funds (Note 7)	(73,921)	(65,099)
Balance, end of year	600,700	551,934

The accompanying notes and schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Excess of expense over income	(103,578)	(62,865)
Items not involving cash		
Depreciation and amortization	63,780	61,539
Employee termination benefits	971	4,619
Net change in non-cash working capital balances (Note 9)	17,948	(3,902)
Deferred pension contribution	6,208	1,761
	(14,671)	1,152
Financing activities		
Parliamentary capital appropriations	128,040	100,881
Parliamentary working capital appropriation	4,000	4,000
Proceeds on disposal of assets	22,228	4,353
Capital lease obligations assumed		126
	154,268	109,360
Investing activities		
Acquisition of fixed assets	(149,655)	(102,746)
Capital portion of lease payments	(1,798)	(2,019)
Equipment acquired under capital leases		(126)
Newsworld development costs deferred	(4,472)	(1,301)
	(155,925)	(106,192)
Increase (decrease) in cash and treasury bills	(16,328)	4,320
Cash and treasury bills, beginning of year	21,958	17,638
Cash and treasury bills, end of year	5,630	21,958

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. The television and radio services should be primarily Canadian in content and character.

2. Significant accounting policies

(a) Engineering and production supplies and merchandise

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost. The inventory of merchandise is stated at the lower of cost and net realizable value.

(b) Programs completed and in process of production

Programs completed and in process of production are stated at cost. Cost includes the cost of goods and services, and the share of labour and overhead expenses applicable to each program.

Program costs are charged to operations as the programs are broadcast or deemed unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or deemed unusable.

(d) Fixed assets

Fixed assets are recorded at cost. The cost of assets constructed by the Corporation includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method using rates based on the estimated useful life of the assets as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years
Computers	5 years

Major leasehold improvements are capitalized and amortized over the term of the leases to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to Proprietor's Equity Account.

(e) Capital leases

Assets recorded as capital leases are amortized on the straight-line method over the estimated useful life of the assets or the lease term as appropriate. Obligations recorded under the capital leases are reduced by lease payments net of imputed interest.

(f) Pension cost and obligation

The Corporation provides pensions based on length of service and final average earnings as classified under defined benefit pension plans.

The cost of pension benefits earned by employees is determined using the projected benefit method of actuarial valuation with projected salary increases where appropriate, pro-rated on services and charged to expense as services are rendered. This cost reflects management's best estimate of the pension fund's expected investment yields, and of salary escalations, mortality of members, terminations and ages at which members will retire. The surplus on the introduction of this accounting policy (effective April 1, 1987), adjustments arising from plan amendments, experience gains and losses and changes in assumptions are amortized over the estimated average remaining service life of the employee group.

The difference between the accumulated amounts expensed and the funding contributions is reflected in the balance sheet as a long term deferred charge or accrual as the case may be.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment.

(h) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as income. Parliamentary appropriations for capital and working capital are credited to Proprietor's Equity Account.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990—*Continued*

3. Fixed assets

	1990			1989
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	35,357		35,357	35,384
Buildings	276,580	123,985	152,595	150,047
Technical equipment	725,891	374,791	351,100	337,768
Furnishings, office equipment and computers	41,519	17,162	24,357	22,931
Automotive	14,331	10,327	4,004	4,123
Leasehold improvements	7,421	4,972	2,449	2,554
Property under capital leases	6,371	4,974	1,397	3,182
Uncompleted capital projects	144,228		144,228	75,545
	1,251,698	536,211	715,487	631,534

4. Deferred charges

(a) Pension expense

Using methods and assumptions identified in the pension cost and obligation accounting policy (2f), projections from the latest actuarial valuations show an estimated present value of accrued pension benefits of $1,768.5 million as at March 31, 1990 (1989—$1,604.0 million). Market related values have been used for valuing pension fund assets which based on financial information as at March 31, 1990 are valued at $1,866.8 million (1989—$1,688.5 million).

The deferred charge as at March 31, 1990 amounts to $0.9 million (1989—$7.1 million) and is the difference between the accumulated pension expense and the required funding contributions.

(b) CBC Newsworld

In the fiscal year 1988-89 the Corporation was granted a license to operate the CBC Newsworld. Total development costs amounting to $6.5 million at August 31, 1989 are being amortized over a five year period commencing September 1, 1989. Amortization for the first seven months amounted to $0.7 million.

5. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are non-interest bearing. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

Working capital is determined on a government funding basis which excludes items not requiring current operating or capital funds.

6. Lease obligations

(a) Existing leases

As at March 31, 1990, the Corporation's obligations related to capital leases and operating leases for terms in excess of one year are as follows:

	Capital leases	Operating leases
	(in thousands of dollars)	
1991	1,609	33,191
1992	422	27,402
1993	8	18,450
1994	1	13,447
1995		7,524
1996-2062		2,830
Total future payments	2,040	102,844
Deduct: imputed interest	279	
Present value of capital lease obligation	1,761	
Deduct: current portion	1,507	
Long-term obligations under capital leases	254	

(b) Broadcast Centre development project, Toronto

In accordance with Governor General in Council approval, the Corporation signed a project agreement, dated September 30, 1988, with Cadillac Fairview Corporation Limited, as the selected developer, for the construction of a building, on the Corporation's site in downtown Toronto, to house the Corporation's Toronto-based operations.

On October 14, 1988, the Corporation entered into a Broadcast Centre agreement to lease with Cadillac Fairview whereby the Corporation will, upon substantial completion of the Broadcast Centre building, estimated to be January 1992, execute a Broadcast Centre leases for the building and underlying lands for an initial period of thirty-five years. The Corporation advances funds against the project to Cadillac Fairview in order to minimize the future interest costs associated with the lease.

The Corporation is committed under this lease to pay rent under all circumstances and, in the event of termination of the lease, at the Corporation's option or otherwise, pay sufficient rent to repay all interim and permanent financing.

7. Parliamentary appropriations

The Corporation receives funds from the Parliament of Canada through annual appropriations. The appropriations approved and the payments received by the Corporation for 1990 and 1989 are noted below.

	1990	1989
	(in thousands of dollars)	
Appropriations		
Operating	849,335	810,368
Capital	128,040	100,881
Working capital	4,000	4,000
	981,375	915,249

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1990—*Concluded*

The following summarizes the net items not requiring current operating funds.

	1990	1989
	(in thousands of dollars)	
Depreciation and amortization	63,780	61,539
Employee termination benefits and vacation pay	1,369	8,873
Program inventory costs	2,564	(7,074)
Deferred pension cost	6,208	1,761
	73,921	65,099

8. Income tax

The Corporation is a prescribed federal Crown corporation under Part LXXI of the Income Tax Regulations and is subject to the provisions of the federal Income Tax Act. Depreciation and capital cost allowance are not allowable deductions in the determination of the Corporation's taxable income. Therefore, the Corporation may have taxable income even when there is an excess of expense over income in any year.

The Corporation has accumulated losses carried forward for income tax purposes of $36.1 million which has not been recognized in the financial statements. The tax benefits pertaining to this loss carry-forward are available until 1997.

9. Net change in non-cash working capital balances

	1990	1989
	(in thousands of dollars)	
Cash provided by (used for)		
Accounts receivable	(6,895)	288
Engineering and production supplies and merchandise	379	1,038
Programs completed and in process of production	483	(18,763)
Prepaid film and script rights and other expenses	94	(9,140)
Accounts payable and accrued liabilities	22,281	18,621
Accrued vacation pay	1,606	4,054
	17,948	(3,902)

10. Commitments

As at March 31, 1990, commitments for sports rights amounted to $210.8 million; procured programs, film rights and co-productions amounted to $93.7 million for total commitments of $304.5 million.

11. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

12. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by the Parliament of Canada.

During the year, transactions with these related departments, agencies and Crown corporations were in the normal course of business on normal trade terms applicable to all individuals and enterprises. Transactions with the Parliament of Canada are outlined in Notes 5 and 7.

13. CBC Newsworld

The Corporation operates CBC Newsworld under a licence condition that the operation be reported on an incremental cost/revenue basis. In compliance with the licence condition, incremental revenue of $14.5 million and incremental costs of $13.5 million, for the period September 1, 1989 to March 31, 1990, are being reported separately to the Canadian Radio-television and Telecommunications Commission. These activities are an integral part of the operations of the Corporation.

14. Downsizing

In 1989-90 the Board of Directors approved a workforce adjustment plan to address the budget reductions requested by the Federal Government. The plan involved, among other things, a wind up of the merchandising section of CBC Enterprises, employee terminations and reassignmnents and consolidations within the administration and support areas. Cost incurred in 1989-90 relating to this plan totalled $19.6 million of which $18.0 million related to personnel costs including lay off pay, early retirement incentives, and other related costs; and $1.6 million to the wind up of the merchandising section of CBC Enterprises.

15. Deficit for the year on a government funding basis

The deficit for the year of $29.7 million related primarily to the total expenditures requiring current operating funds of $23.5 million associated with the implementation of the workforce adjustment plan-downsizing. Of the total cost associated with this plan, $19.6 million was incurred in the 1989-90 fiscal period while the balance of $3.9 million represents employee termination benefits accrued and expensed as items not requiring current operating funds to the end of the previous fiscal period.

16. Comparative figures

Certain of the 1989 comparative figures have been reclassified to conform to the current year's presentation.

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1990 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canadian Commercial Corporation Act and by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 13, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Cash and short-term deposits	206,088	114,766
Accounts receivable		
Foreign governments (Note 5)	85,622	101,509
Government of Canada—Parliamentary appropriation (Note 6)	1,814	1,763
Other	1,771	739
Advances to suppliers	125,566	115,498
Progress claims paid or due	408,961	352,039
	829,822	686,314

LIABILITIES	1990	1989
Accounts payable and accrued liabilities	89,928	113,742
Advances from customers	283,434	178,619
Progress payments received or due	410,173	352,671
Due to Government of Canada (Note 6)	1,473	2,096
Provision for additional contract costs (Note 3)	3,842	4,646
	788,850	651,774
Employee termination benefits	920	773
Contingencies (Note 4)		
	789,770	652,547
EQUITY OF CANADA		
Contributed surplus	20,000	20,000
Retained earnings	20,052	13,767
	40,052	33,767
	829,822	686,314

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

H. J. MULLINGTON
President

J. CAMILLE GALLANT
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Revenues		
Contract billings	681,423	638,974
Interest income	7,078	4,844
Other income	1,287	1,480
	689,788	645,298
Expenses		
Cost of contract billings	681,423	638,974
Additional contract costs	279	1,167
Services provided by Supply and Services Canada (Note 8(a))	7,798	7,914
Administrative	9,562	7,551
Legal fees and expenses (Note 8(b))	314	179
Other	351	483
	699,727	656,268
Net cost of operations	9,939	10,970
Parliamentary appropriation (Note 6)	17,089	15,297
	7,150	4,327
Retained earnings at beginning of the year	13,767	9,440
Payment to Government of Canada (Note 7)	(865)	
Retained earnings at end of the year	20,052	13,767

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Financing activities		
Parliamentary appropriation		
Amount drawn down	17,089	15,297
Adjusted for increase in receivable from Government of Canada	(51)	(1,726)
Payment to Government of Canada	(865)	
Cash provided by financing activities	16,173	13,571
Operating activities		
Operations		
Net cost of operations	(9,939)	(10,970)
Net changes in non-cash balance sheet items		
Operating balances from customers and to suppliers	(10,239)	12,695
Advances and progress claims from customers and to suppliers	95,327	24,971
Cash provided by operating activities	75,149	26,696
Increase in cash and short-term deposits	91,322	40,267
Cash and short-term deposits at beginning of year	114,766	74,499
Cash and short-term deposits at end of year	206,088	114,766

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Nature, organization and funding

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agent Crown Corporation listed in Part I of Schedule III to the Financial Administration Act.

The Corporation acts as the prime contracting agency when other countries and international organizations wish to purchase products and services from Canada on a government-to-government basis. Contracts are made with foreign governments and international organizations and corresponding supply contracts are entered into with Canadian firms by the Corporation (see Note 3).

The Govenement has provided the Corporation with $20 million as contributed surplus. The Corporation has authority to draw loans from Consolidated Revenue Fund in amounts up to a total of $10 million as required to supplement its working capital. Annually, the Corporation seeks funding for its operation through parliamentary appropriation (see Note 6).

2. Significant accounting policies

These financial statements are prepared in accordance with generally accepted accounting principles in Canada, consistently applied, and conform in all material respects with international accounting standards. A summary of significant policies follows:

(a) Contracts

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments are billed to customers. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation sets up a corresponding liability and cost of contract billings. The Corporation records all progress claims by its suppliers as assets. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

The cumulative effect of changes in the estimated cost of uncompleted contracts is recorded in the statement of operations in the year when the change is first determined.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur.

Contracts with foreign governments and corresponding contracts with Canadian suppliers are generally entered into in the same currency, or alternatively, the contract terms in the supplier contract pass the risk to the supplier. This reduces the Corporation's contractual exposure to losses or gains due to fluctuations in foreign exchange.

The Corporation maintains some working capital in U.S. currency to facilitate the cash flow between foreign customers and Canadian suppliers.

CANADIAN COMMERCIAL CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(c) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(d) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Income taxes

The Corporation is not subject to income taxes.

(f) Fixed assets

Fixed assets are expensed as their costs are not recovered through future operations.

3. Contractual obligations

The Corporation is obligated to fulfil numerous contracts with foreign customers. These contracts range in value up to approximately $500 million. The total contract value remaining to be fulfilled approximates $1.4 billion as at March 31, 1990 (1989—$1.3 billion).

The Corporation may incur additional contract costs should suppliers not fulfil the terms of their contracts. As of March 31, 1990, the Corporation has a provision of $3,842,000 (1989—$4,646,000) for additional contract costs, which may be incurred if certain suppliers are unable to meet their contractual obligations.

Two suppliers holding major contracts with the Corporation are experiencing financial difficulties. It can reasonably be estimated that the Corporation is liable for certain additional contract costs, and this liability has been included in the provision for additional contract costs. Contingent upon the need to re-procure, the Corporation may be contingently liable to incur certain costs (which could range up to some seven million dollars) to fulfil its obligations.

4. Contingencies

The Corporation is involved in a number of legal actions, three of which are material in nature.

(a) The Corporation has been named as defendant in a claim instituted in 1975 alleging losses resulting from the termination of a portion of a contract and seeking damages of $6.8 million plus accrued interest and costs. Although the Court ruled in 1989 in favor of the Corporation on the determination of one major issue in dispute between the parties, as of March 31, 1990, the claim has not been fully resolved. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this matter is required.

(b) The Corporation has been named as defendant in a claim instituted in 1985, alleging losses resulting from a breach of contract by the Corporation and seeking damages of $876,000. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this matter is required.

(c) The Corporation has been named as respondent in proceedings commenced against it in 1987 in which a supplier claimed that the fee for service system implemented by the Corporation in 1986 did not apply to a transaction between this supplier and the Corporation. The Corporation is appealing the judgement of the Court of first instance rendered in early 1990 which, inter alia, granted this supplier's motion. If the findings of the Court were to be upheld by higher courts, an amount of approximately one million dollars could be claimed from the Corporation. Following a review of the reasons for the judgement of the Court and of the law by counsel, management is of the opinion that no provision for possible loss in respect of these proceedings is required.

5. Accounts receivable from foreign governments

As at March 31, 1990, the Corporation has provided $943,000 (1989—$959,000) to cover the possible non-collection of certain accounts receivable from foreign governments.

6. Parliamentary appropriation

For the fiscal year 1989-1990, Parliament approved an appropriation amount of $20,089,000 (1989—$18,651,000). The Corporation drew down $17,089,000 (1989—$15,297,000). The amount of the draw-down includes amounts due to government departments as at March 31, 1990 of $1,473,000 (1989—$2,096,000). As at March 31, 1990, funds to cover expenses of $1,814,000 (1989—$1,763,000) applicable to 1989-90 appropriation, had not been drawn down.

7. Payment to Government of Canada

During the year ended March 31, 1990, the Corporation approved the payment of $865,400 to the Government of Canada. The Corporation considered that this amount was not required for future operations. Subsequent to March 31, 1990, the Board of Directors approved a similar payment of $1,430,000 to the Gorvernment of Canada.

8. Services provided by the Government of Canada

(a) Supply and Services Canada

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

(b) Department of Justice

The Department of Justice represents the Corporation in certain matters. The Corporation pays for amounts billed by Justice related to legal fees and expenses incurred in connection with specific actions but not for general legal services.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

9. Insurance

The Corporation follows the practice of self insuring.

10. Commitments

Effective April 1986, the Corporation entered into a ten-year lease agreement for office space. The lease payments for the next five years, and in total, will approximate the following:

	(in thousands of dollars)
1991	961,000
1992	1,009,000
1993	1,059,000
1994	1,112,000
1995	1,168,000
	5,309,000

11. Comparitive figures

Certain 1989 figures have been reclassified to conform with the current year presentation.

CANADIAN DAIRY COMMISSION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1990
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN DAIRY COMMISSION—*Continued*

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canadian Dairy Commission and all information in this annual report are the responsibility of management. The statements have been prepared in accordance with generally accepted accounting principles which have been consistently applied, using management's best estimates and judgements, where appropriate. Financial information presented elsewhere in the annual report is consistent with the statements.

In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls and practices ensure the orderly conduct of business, the accuracy of accounting records, the timely preparation of reliable financial information and the adherence to Commission policies and statutory requirements.

The Audit Committee, which is made up of the Commission's three Commissioners, oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting. The Commission's external auditors and those conducting its internal audits have free access to the Audit Committee to discuss the results of their work and to express their concerns and opinions.

The financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Roch Morin
Chairman

Paul Simard
Director of Finance

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1989 and the statements of operations and financing by producer levies and the statement of dairy support program and costs financed by the Government of Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at July 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canadian Dairy Commission Act and the by-laws of the Commission.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
October 6, 1989

BALANCE SHEET AS AT JULY 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Accounts receivable		
Trade	789	23,084
Government of Canada	44,157	52,271
Producer levies	55,195	64,773
Inventories (Note 4)	142,595	82,656
	242,736	222,784

LIABILITIES	1989	1988
Accounts payable and accrued liabilities	42,533	44,524
Direct support payments payable to producers	43,791	51,837
Allowance for losses on disposal of surplus production	17,007	8,766
Loans from Government of Canada (Note 5)	114,250	87,363
	217,581	192,490
EXCESS OF FINANCING BY PRODUCER LEVIES		
Excess of financing over net cost of operations (Note 9)	25,155	30,294
	242,736	222,784

The accompanying notes and schedule are an integral part of these financial statements.

Approved:

ROCH MORIN
Chairman

KENNETH McKINNON
Vice-Chairman

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF OPERATIONS AND FINANCING BY PRODUCER LEVIES FOR THE YEAR ENDED JULY 31, 1989 (in thousands of dollars)

	1989	1988
Export sales	156,790	127,750
Cost of goods sold	208,137	240,159
Loss on export sales	51,347	112,409
Domestic sales	43,321	53,388
Cost of goods sold	41,601	52,413
Margin on domestic sales	(1,720)	(975)
Total loss on sales	49,627	111,434
Assistance and expenses	108,514	103,407
Total cost of operation	158,141	214,841
Less operating costs financed by the Government of Canada		
Administrative expenses	4,694	4,435
Carrying charges	2,920	2,126
	7,614	6,561
Net cost of operations financed by producer levies	150,527	208,280
Financing by producer levies (Note 3)	172,281	215,329
Excess of financing over net cost of operations	21,754	7,049
Excess at beginning of year	30,294	23,245
	52,048	30,294
Refunds of excess	26,893	
Excess at end of year	25,155	30,294

The accompanying notes and schedule are an integral part of these financial statements.

STATEMENT OF DAIRY SUPPORT PROGRAM AND COSTS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1989 (in thousands of dollars)

	1989	1988
Direct support payments to producers of industrial milk and cream	279,593	283,092
Administrative expenses	4,694	4,435
Carrying charges	2,920	2,126
Cost of production studies	303	593
Total costs financed by the Government of Canada	287,510	290,246

The accompanying notes and schedule are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1989

1. The Commission

The Canadian Dairy Commission (the "Commission") is an agent Crown corporation named in Part I, Schedule III to the Financial Administration Act and is not subject to the provisions of the Income Tax Act. The objectives of the Commission, as established by the Canadian Dairy Commission Act, are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

The Commission administers the dairy support program financed by the Government of Canada, under which it makes direct support payments to producers. In cooperation with the Canadian Milk Supply Management Committee (CMSMC), which it chairs, the Commission undertakes the management and administration of operations financed by producer levies.

The Commission purchases, at Canadian support prices, all butter and skim milk powder tendered to it. While most of the butter purchased by the Commission is later resold in the domestic market, most of the skim milk powder is in excess of domestic needs and is exported. The Commission sells production surplus to domestic requirements in the form of whole milk products, skim milk powder and butter on international markets at the prevailing world prices. Historically, these prices have usually been lower than Canadian support prices. The Commission also pays assistance to processors and exporters to assist them in disposing of dairy products directly.

2. Significant accounting policies

Foreign currency translation

Sales and receivables in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the exchange rates provided therein.

Inventories

Inventories are valued at the lower of cost or estimated net realizable value.

Allowance for losses on disposal of surplus production

The Commission establishes an allowance for losses on disposal of surplus production by reference to its outstanding purchase commitments, actual butter inventory levels relative to the normal levels determined by the Commission and world market prices.

Excess of financing over net cost of operations

In accordance with the National Milk Marketing Plan, the treatment of any excess of financing by producer levies over the net cost of operations is determined by the Canadian Milk Supply Management Committee. Refunds are recorded in the year declared.

3. Financing

Government of Canada

The Agricultural Stabilization Board provides financing to the Commission for direct support payments to producers of industrial milk and cream (referred to as "subsidies to producers" in the 1989-90 Main Estimates) and for the carrying charges associated with skim milk powder. The Commission's administrative expenses and professional services relating to cost of production and other studies are financed by the Government of Canada.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS

JULY 31, 1989—*Concluded*

As a result of the April 1989 Budget, effective August 1, 1989, the federal funding of the Commission's administrative expenses associated with the export of dairy products and of the carrying charges for skim milk powder will cease. In addition, the federal funding of $6.03 per standard hectolitre direct support payment on 1.1 million hectolitres of Special Export Program industrial milk production was discontinued on July 31, 1989.

Producers levies

Producers are responsible for all costs of operations not financed by the Government of Canada. These costs are financed through levies established by the CMSMC, charged and collected by the provincial marketing boards and agencies and remitted to the Commission.

Producer levies are comprised of:

	1989	1988
	(in thousands of dollars)	
Industrial milk		
In-quota levies	131,322	175,365
Over-quota levies	32,926	31,894
	164,248	207,259
Fluid milk	8,033	8,070
Total	172,281	215,329

Industrial milk levies include an amount to cover all eligible costs associated with normal butter inventory levels determined by the Commission. The excess (deficiency) of financing over these eligible costs for the year amounted to ($0.6) million (1988—$2.3 million). The cumulative excess at year end amounted to $2.9 million (1988—$3.5 million), and is included with the excess of financing over net cost of operations and will be applied to future eligible costs associated with normal butter inventory levels.

4. Inventories

Inventories are comprised as follows:

	1989	1988
	(in thousands of dollars)	
Cost		
Butter	91,229	62,930
Skim milk powder	67,032	22,598
Other dairy products	12,373	15,624
	170,634	101,152
Less allowance for write down		
Butter (unsalted only)	8,038	
Skim milk powder	15,294	10,292
Other dairy products	4,707	8,204
	28,039	18,496
Net book value	142,595	82,656

5. Loans from Government of Canada

Loans from Government of Canada, to a maximum of $300 million, are available to finance operations. There are no specific terms of repayment. Principal and accrued interest, however, are repaid on a regular basis as and when funds are available. The interest rates during the year varied from 8.995% to 12.888% (1988—7.231% to 9.478%).

Loan transactions for the year are summarized as follows:

	1989	1988
	(in thousands of dollars)	
Balance at beginning of year	87,363	85,166
Borrowings	278,222	279,684
Payments	(251,335)	(277,487)
Balance at end of year	114,250	87,363
Accrued interest at end of year	2,302	710

6. Representatives' fees

The Commission has used the services of representatives for the sale of dairy products on the export market. Their fees, which are included in cost of goods sold, are as follows:

	1989	1988
	(in thousands of dollars)	
Coopérative Fédérée de Québec, Canada	1,001	631
Intercontinental, Mexico	1,000	1,026
Gestion Y. Dessarrollo—Commercial S.A., Peru	259	557
Canada Expa (1980) Inc., Canada		4
Total	2,260	2,218

7. Purchase commitments

As at July 31, 1989, the Commission was committed to purchase butter and skim milk powder produced prior to that date at Canadian support prices and other dairy products produced prior to that date at negotiated contract prices. These commitments amounted to approximately $15.3 million (1988—$14.4 million).

8. Related party transactions

Included in export sales is an amount of $8.6 million (1988—$11.5 million) of sales to the Canadian International Development Agency. These sales were carried out in the normal course of business and at the Commission's established sales prices.

In addition, government departments provided the Commission with certain administrative services without charge.

9. Subsequent event

In accordance with the decision of the CMSMC at its meeting of September 26, 1989, the excess of financing as at July 31, 1989, excluding the cumulative excess of financing over all eligible costs associated with normal butter inventory levels of $2.9 million, will be refunded to the provinces.

10. Financial statement presentation

A statement of changes in financial position has not been included because, in the opinion of management, it would not provide any meaningful additional information. In addition, certain comparative amounts have been reclassified to conform with the presentation adopted in the current year.

CANADIAN DAIRY COMMISSION—*Concluded*

SCHEDULE OF OPERATIONS BY PRODUCTS
FOR THE YEAR ENDED JULY 31, 1989
(in thousands of dollars)

	1989					1988				
	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total
Export sales	355	113,477	15,555	27,403	156,790	1,177	91,913	14,649	20,011	127,750
Cost of goods sold	528	146,462	19,691	41,456	208,137	6,211	170,472	22,122	41,354	240,159
Loss on export sales	173	32,985	4,136	14,053	51,347	5,034	78,559	7,473	21,343	112,409
Domestic sales	43,321				43,321	53,388				53,388
Cost of goods sold	41,601				41,601	52,413				52,413
Margin on domestic sales	(1,720)				(1,720)	(975)				(975)
Total loss on sales	(1,547)	32,985	4,136	14,053	49,627	4,059	78,559	7,473	21,343	111,434
Assistance and expenses										
Dairy product assistance										
—Export	1,325	649	774	31,113	33,861	1,186	1,754	1,711	20,328	24,979
—Domestic	570	10,280			10,850	759	29,542			30,301
Inventory writedown	8,038	15,294	1,526	3,181	28,039		10,292	1,806	6,398	18,496
Promotion	555	800			1,355	5,218	1,955			7,173
Carrying charges	6,617	4,214	624	795	12,250	2,756	2,126	327	548	5,757
Provision for doubtful accounts				458	458			2,625	875	3,500
	17,105	31,237	2,924	35,547	86,813	9,919	45,669	6,469	28,149	90,206
Provision for losses on disposal of surplus production					17,007					8,766
Administrative expenses					4,694					4,435
Total assistance and expenses					108,514					103,407
Total cost of operations					158,141					214,841

*Includes whole milk powder and cheese.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1990 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Film Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Deposit with the Consolidated Revenue Fund (Note 3)	21,793,780	
Loans		
Canadian programming		
Interim financing	1,879,190	2,769,788
Permanent financing		649,750
Feature films		
Interim financing	1,494,828	2,635,754
Permanent financing	714,039	1,165,250
	4,088,057	7,220,542
Parliamentary appropriation receivable (Note 4)	18,038,776	18,847,152
Accounts receivable	351,641	1,132,900
Prepaid expenses	361,082	857,445
	44,633,336	28,058,039
Long-term loans		
Canadian programming		
Interim financing		225,000
Permanent financing	49,583	913,250
Feature films		
Interim financing	37,500	555,900
Permanent financing	438,000	2,675,000
	525,083	4,369,150
Fixed assets (Note 5)	2,627,751	2,615,679
	47,786,170	35,042,868

LIABILITIES	1990	1989
	$	$
Current		
Deposit payable (Note 3)	21,793,780	
Accounts payable	10,871,307	10,563,754
	32,665,087	10,563,754
Long-term		
Provision for employee termination benefits	314,550	250,372
	32,979,637	10,814,126
EQUITY OF CANADA		
Equity of Canada	14,806,533	24,228,742
	47,786,170	35,042,868

Approved by the Board:

HARVEY CORN
Acting Chairman

Approved by Management:

PIERRE DESROCHES
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990			1989
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 6)				
English production	54,070,337	22,820,315	76,890,652	60,479,660
French production	26,649,591	13,180,622	39,830,213	32,315,344
Marketing and distribution		25,029,683	25,029,683	22,176,702
Development of the industry		6,808,703	6,808,703	5,797,132
	80,719,928	67,839,323	148,559,251	120,768,838
Revenues				
Interest on loans	290,814	697,593	988,407	1,657,527
Cost of operations before administration expenses	80,429,114	67,141,730	147,570,844	119,111,311
Administration expenses (Note 7)			7,446,365	5,420,386
Cost of operations for the year			155,017,209	124,531,697

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	24,228,742	19,892,439
Parliamentary appropriation for the year	145,595,000	128,868,000
	169,823,742	148,760,439
Cost of operations for the year	155,017,209	124,531,697
Balance at end of the year	14,806,533	24,228,742

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Cost of operations for the year	(155,017,209)	(124,531,697)
Items not affecting liquidity		
Loans written-off or converted into investments	5,718,811	3,289,293
Depreciation	758,056	645,775
Increase in the provision for employee termination benefits	64,178	59,878
	(148,476,164)	(120,536,751)
Net change in non liquidity items of working capital related to operations	1,585,175	2,695,326
	(146,890,989)	(117,841,425)
Investing activities		
Deposit with the Consolidated Revenue Fund	(21,793,780)	
Deposit payable	21,793,780	
Loans	(5,175,561)	(14,379,368)
Reimbursements of loans	6,433,302	7,566,678
Acquisition of fixed assets	(770,128)	(1,423,916)
	487,613	(8,236,606)
Financing activities		
Parliamentary appropriation for the year	145,595,000	128,868,000
Parliamentary appropriation receivable		
Increase (decrease) for the year	(808,376)	2,789,969
Balance at beginning of the year	18,847,152	16,057,183
Balance at end of the year	18,038,776	18,847,152

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. The Corporation has since been charged with the administration of the Canadian Broadcast Program Development Fund, established on July 1, 1983, within the framework of the Broadcasting Strategy for Canada as well as with the management of various new programs established under the National Film and Video Policy of May 1984.

The Corporation is a Crown corporation subject to the provisions of Part VIII of the Financial Administration Act as it read before its repeal in 1984 and as if it continued to be named in Schedule C of the Act.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Corporation are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, its liquidity consists of a parliamentary appropriation receivable.

(b) Loans

Loans are shown on the balance sheet at their face value, less an allowance for losses.

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(c) Investments

Funds advanced for feature films and Canadian programming, in return for a share in the proceeds, are expensed as assistance expenses in the year in which the funds are paid or have become payable.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

(d) Fixed assets

Fixed assets are recorded at cost.

Depreciation is provided for, using the diminishing-balance method, at the annual rate of 30% for the automobile and 20% for the furniture and equipment and the computer installations. Leasehold improvements are amortized, using the straight-line method, based on the terms of the leases.

(e) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises an amount for the development of a feature film industry which can be carried forward to future years up to the amount of unused film receipts and another lapsing amount for the production of Canadian programming. The unlapsed parliamentary appropriation is credited to the Equity of Canada. The admissible unlapsed amount not used at the end of the year is presented on the balance sheet as a parliamentary appropriation receivable.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Deposit with the Consolidated Revenue Fund and deposit payable

During the year, the Corporation received $21,200,000 from a private corporation for the creation of a fund which will be used to strengthen and improve the Canadian broadcasting system. The operational criteria of the fund as well as the involvement of the Corporation in its management have to be approved by the Canadian Radio-television and Telecommunications Commission (CRTC).

As at March 31, 1990, the CRTC had not yet rendered its decision. To this date, an amount of $21,793,780, representing capital and earned interest, has been deposited with the Receiver General for Canada. This amount is shown as short term asset and liability on the balance sheet.

4. Parliamentary appropriation receivable

	1990	1989
	$	$
Development of the feature film industry	8,567,950	13,147,699
Canadian programming production	4,882,344	3,885,895
Interim financing to producers and distributors	4,588,482	1,813,558
	18,038,776	18,847,152

5. Fixed assets

	1990			1989
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Furniture and equipment	1,700,185	890,749	809,436	763,480
Computer installations	1,794,876	735,013	1,059,863	1,299,887
Leasehold improvements	1,114,288	365,636	748,652	538,312
Automobile	20,000	10,200	9,800	14,000
	4,629,349	2,001,598	2,627,751	2,615,679

6. Assistance expenses

	1990			1989
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	83,373,050	63,954,116	147,327,166	123,003,683
Proceeds from investments	(7,785,566)	(5,515,344)	(13,300,910)	(12,653,580)
Loans written-off or converted into investments	2,609,875	3,108,936	5,718,811	3,289,293
	78,197,359	61,547,708	139,745,067	113,639,396
Operating expenses (Note 7)	2,522,569	6,291,615	8,814,184	7,129,442
	80,719,928	67,839,323	148,559,251	120,768,838

7. Operating expenses

	1990	1989
	$	$
Salaries and employee benefits	8,232,178	5,966,015
Rent, taxes, heating and electricity	1,823,958	1,417,070
Professional services	1,620,464	1,394,806
Printing, postage and office expenses	1,467,090	1,201,526
Travel	859,706	671,721
Depreciation	758,056	645,775
Advertising	412,748	461,076
Telephone and telex	383,176	344,944
Relocation expenses	317,728	148,527
Hospitality	195,456	152,816
Consultants' fees	189,989	145,552
	16,260,549	12,549,828
Portion applicable to assistance expenses (Note 6)	8,814,184	7,129,442
Portion applicable to administration expenses	7,446,365	5,420,386

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

8. Commitments

As at March 31, 1990, the Corporation is contractually committed to advance funds totalling $26,961,352 as loans and investments, of which $11,842,510 are for French projects and $15,118,842 are for English projects. Further, it has accepted financing projects that may call for disbursements of approximately $4,753,799 of which $1,735,085 are for French projects and $3,018,714 are for English projects.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1991	1,825,477
1992	1,733,687
1993	1,824,601
1994	1,758,630
1995	1,734,729
1996-2000	5,567,203
	14,444,327

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTE FOR INTERNATIONAL
PEACE AND SECURITY
AND
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Institute for International Peace and Security as at March 31, 1990 and the statements of operations and equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 25, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash and term deposits	1,749,173	1,738,040
Accrued interest	25,892	10,789
Prepaid expenses	93,911	134,373
	1,868,976	1,883,202
Furniture, equipment and leasehold improvements (Note 3)	246,304	272,899
	2,115,280	2,156,101

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	369,454	240,728
Deferred rent compensation (Note 4)	11,536	168,003
	380,990	408,731
EQUITY OF CANADA		
Equity of Canada	1,734,290	1,747,370
	2,115,280	2,156,101

Approved by the Board:

DAVID BRAIDE
Chairman of the Board

BERNARD WOOD
Chief Executive Officer

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

STATEMENT OF OPERATIONS AND EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses (Schedule)		
Programmes		
Research	1,463,028	1,334,021
Public programmes	1,262,945	1,182,677
Grants, awards and bursaries	995,300	1,201,447
Information services	633,204	555,250
	4,354,477	4,273,395
General administration and support	817,977	713,803
Total expenses	5,172,454	4,987,198
Revenue		
Interest income	159,374	137,760
Net cost of operations	5,013,080	4,849,438
Parliamentary appropriation	5,000,000	5,000,000
Excess of parliamentary appropriation over net cost of operations (net cost of operations over parliamentary appropriation)	(13,080)	150,562
Equity of Canada at beginning of the year	1,747,370	1,596,808
Equity of Canada at end of the year	1,734,290	1,747,370

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Cash used in operations		
Net cost of operations	5,013,080	4,849,438
Item not requiring an outlay of funds		
Depreciation and amortization	(115,961)	(103,851)
	4,897,119	4,745,587
Changes in balance sheet accounts		
Decrease (increase) in deferred rent compensation	156,467	(168,003)
Increase (decrease) in prepaid expenses	(40,462)	93,253
Increase (decrease) in accrued interest	15,103	(823)
Increase in accounts payable and accrued liabilities	(128,726)	(635)
	4,899,501	4,669,379
Investing activities		
Acquisition of furniture, equipment and leasehold improvements	89,366	233,441
Financing activities		
Parliamentary appropriation	(5,000,000)	(5,000,000)
Increase in cash and term deposits during the year	11,133	97,180
Cash and term deposits at beginning of year	1,738,040	1,640,860
Cash and term deposits at end of year	1,749,173	1,738,040

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and operations

The Institute was established in 1984 under the Canadian Institute for International Peace and Security Act (the Act). The Institute is exempt from Divisions I to IV of Part X of the Financial Administration Act.

The purpose of the Institute is to increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective with particular emphasis on arms control, disarmament, defence and conflict resolution, and to:

(a) foster, fund and conduct research on matters relating to international peace and security;

(b) promote scholarship in matters relating to international peace and security;

(c) study and propose ideas and policies for the enhancement of international peace and security; and

(d) collect and disseminate information on, and encourage public discussion of, issues of international peace and security.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. The significant accounting policies followed are:

(a) Furniture, equipment and leasehold improvements

Furniture, equipment and leasehold improvements are recorded at cost. Furniture and equipment are depreciated on the straight-line basis at an annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the duration of the lease.

(b) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Institute's contributions are equal to the contributions paid by its employees in respect of current services. These contributions represent the total liability of the Institute in respect of the pension plan and are recorded as expenses in the same period as the employees' services are rendered.

(c) Income taxes

The Institute is exempt from any income taxes.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded in the accounts on an accrual basis. Furthermore, the Act states that the Institute shall be paid from the Consolidated Revenue Fund the sum of $5 million annually or such greater amount as may be appropriated by Parliament.

(e) Grants, awards and bursaries

Grants, awards and bursaries are charged to operations when the conditions of the agreement are met by the recipient.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

3. Furniture, equipment and leasehold improvements

	1990			1989
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Furniture	328,842	210,642	118,200	160,087
Equipment	252,625	129,030	123,595	112,812
Leasehold improvements	5,073	564	4,509	
	586,540	340,236	246,304	272,899

4. Deferred rent compensation

Amount provided by new landlord to compensate for expenses to be incurred on previous leased premises during 1989-90 and 1990-91.

5. Commitments

(a) Office lease agreement

The total commitments for lease payments are estimated at $365,000 for each of the eight subsequent years. The lease agreement also calls for a pro rata share of occupancy costs of approximately $184,000 annually.

(b) Programmes

The Institute is committed to make payments totalling $1,218,900 in subsequent years ($1,184,900 in 1990-91) subject to compliance by the recipients with the terms of the agreements.

	1990	1989
	$	$
Research	344,000	547,000
Public programmes	156,900	210,100
Grants, awards and bursaries	714,500	515,300
Information services	3,500	30,000
	1,218,900	1,302,400

6. Comparative figures

The 1989 figures have been reclassified to conform to the statement presentation adopted in 1990.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Concluded*

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1990

	Research	Public programmes	Grants, awards and bursaries	Information services	General administration and support	Total 1990	Total 1989
	$	$	$	$	$	$	$
Salaries and employee benefits	595,718	483,199	160,667	294,111	262,436	1,796,131	1,571,996
Projects	476,197	161,867				638,064	750,040
Rent and occupancy	144,134	119,728	38,430	162,467	127,739	592,498	460,079
Grants*			590,412	1,914		592,326	848,134
Publications	125,315	339,730		8,216		473,261	438,896
Transportation and communications	84,920	59,762	25,266	62,083	77,725	309,756	263,789
Professional and special services	17,249	55,755	7,443	67,176	85,759	233,382	167,138
Awards and bursaries			173,082			173,082	154,331
Material and supplies				33,686	97,407	131,093	105,348
Depreciation and amortization					115,961	115,961	103,851
Conferences, seminars and workshops	19,495	42,904		3,551		65,950	86,346
Directors fees**					50,950	50,950	37,250
	1,463,028	1,262,945	995,300	633,204	817,977	5,172,454	4,987,198

* The additional balance of the Institute's total approved grants for 1989-90 is commited within the figures shown in the Notes to Financial Statements, section 5(b).

** For scheduling reasons, two Board of Directors' meetings fell within the 1988-89 fiscal year while four fell within 1989-90.

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

TO THE CANADIAN LIVESTOCK FEED BOARD
AND THE
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1990 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Livestock Feed Assistance Act and regulations and the by-laws of the Board.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Accounts receivable	43,177	97,507
Parliamentary appropriations receivable	1,708,853	2,068,086
	1,752,030	2,165,593
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	112,810	217,048
	1,864,840	2,382,641

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable	110,577	101,286
Contributions payable	2,274,560	2,052,571
Provision for employee termination benefits	163,957	
	2,549,094	2,153,857
Provision for employee termination benefits	176,049	157,267
	2,725,143	2,311,124
EQUITY OF CANADA		
Surplus (deficit)	(860,303)	71,517
	1,864,840	2,382,641

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

GUY RENÉ DE COTRET
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Contributions		
Feed freight assistance	17,288,388	17,579,080
New inland elevator construction assistance (Note 3)	27,813	13,000
	17,316,201	17,592,080
Administration expenses		
Salaries and employee benefits	1,302,737	985,281
Travel	107,878	109,317
Rentals	99,821	97,241
Telephone	49,992	52,486
Stationery and office supplies	46,239	40,705
Publication of reports	44,408	47,748
Professional and special services	38,697	42,700
Postage	36,993	33,507
Electricity	15,912	13,061
Equipment and office furniture	6,084	4,807
Accounting and cheque issue services	2,000	2,000
Advisory committee fees	1,125	2,250
Miscellaneous	10,398	9,740
	1,762,284	1,440,843
Cost of operations for the year	19,078,485	19,032,923

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Surplus at beginning of the year	71,517	177,291
Parliamentary appropriations	18,144,665	18,925,149
Services provided without charge by a government department	2,000	2,000
	18,218,182	19,104,440
Cost of operations for the year	19,078,485	19,032,923
Surplus (deficit) at end of the year	(860,303)	71,517

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Cost of operations for the year	(19,078,485)	(19,032,923)
Items not affecting liquidity		
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program	27,813	13,000
Services provided without charge by a government department	2,000	2,000
Increase in the provision for employee termination benefits	182,739	20,828
	(18,865,933)	(18,997,095)
Decrease (increase) in accounts receivable	54,330	(94,874)
Increase in accounts payable	9,291	25,325
Increase in contributions payable	221,989	328,608
	(18,580,323)	(18,738,036)
Financing activities		
Parliamentary appropriations	18,144,665	18,925,149
Investing activities		
Amount recovered under the new inland elevator construction assistance program	76,425	118,136
Parliamentary appropriations receivable		
Increase (decrease) for the year	(359,233)	305,249
Balance at beginning of the year	2,068,086	1,762,837
Balance at end of the year	1,708,853	2,068,086

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and objectives

The Board, a Crown corporation named in Part I of Schedule III to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

- — the availability of feed grain to meet the needs of livestock feeders;
- — the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and
- — reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Board are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, the liquidity consists of parliamentary appropriations receivable or payable.

(b) Contributions

Feed freight assistance is charged to operations in the year in which shipments are made.

Write-offs or provisions for losses of amounts recoverable under the new inland elevator construction assistance program are charged to operations in the year in which collection is considered doubtful.

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

(c) Capital expenditures

Purchases of equipment, office furniture, vehicles and costs of office renovations are expensed in the year of acquisition.

(d) Parliamentary appropriations

Parliamentary appropriations are recorded in the statement of equity of Canada for the year to which they apply.

(e) Services provided without charge

An estimated amount for services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction costs. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1990, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $112,810 ($217,048 as at March 31, 1989). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

4. Bill C-73

Bill C-73 to provide for the dissolution or transfer of certain Crown corporations and to amend certain Acts in consequence thereof was tabled in the House of Commons for its first reading on May 31, 1990. This Bill provides for the dissolution of the Board and the execution of its mandate by the Minister of Agriculture.

CANADIAN NATIONAL RAILWAY SYSTEM

MANAGEMENT REPORT

The accompanying consolidated financial statements of Canadian National Railway System and all information in this annual report are the responsibility of management and have been approved by the board of directors.

The financial statements have been prepared by management in conformity with Canadian generally accepted accounting principles. These statements include some amounts that are based on best estimates and judgments. Financial information used elsewhere in the annual report is consistent with that in the financial statements.

Management of the Company, in furtherance of the integrity and objectivity of data in the financial statements, has developed and maintains a system of internal accounting controls and supports an extensive program of internal audits. Management believes that this system of internal accounting controls provides reasonable assurance that financial records are reliable and form a proper basis for preparation of financial statements and that assets are properly accounted for and safeguarded.

The board of directors carries out its responsibility for the financial statements in this report principally through its audit committee, consisting solely of outside directors. The audit committee reviews the Company's annual consolidated financial statements and recommends their approval by the board of directors. Also, the audit committee meets regularly with the Vice-President Internal Audit and with the Shareholder's Auditors, appointed by the Government of Canada.

These consolidated financial statements have been examined by the Shareholder's Auditors, Touche Ross, whose report is presented below.

Yvon H. Masse
Senior Vice-President and Chief Financial Officer

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheets of the Canadian National Railway System as at December 31, 1989 and 1988 and the consolidated statements of income, retained earnings and changes in financial position for each of the years in the three-year period ended December 31, 1989. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1989 and 1988 and the results of its operations and the changes in its financial position for each of the years in the three-year period ended December 31, 1989 in accordance with generally accepted accounting principles applied on a consistent basis.

Touche Ross
Chartered Accountants

Montreal, Canada
February 20, 1990

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1989	1988
Current		
Cash and time deposits	128,824	36,286
Accounts receivable	431,955	416,145
Material and supplies	251,156	219,152
Other	270,573	274,136
	1,082,508	945,719
Insurance fund	7,538	7,675
Investments	106,495	76,088
Properties	5,814,073	5,770,440
Other assets and deferred charges	94,737	106,113
	7,105,351	6,906,035

LIABILITIES	1989		1988	
Current				
Bank indebtedness		100		100
Accounts payable and accrued charges		850,277		806,169
Current portion of long-term debt		59,990		57,254
Other		311,092		276,214
		1,221,459		1,139,737
Provision for insurance		7,538		7,675
Other liabilities and deferred credits		418,094		421,815
Deferred income taxes		44,570		
Long-term debt		1,869,889		1,957,608
Minority interest in subsidiary companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock	2,278,867		2,278,867	
Retained earnings	1,260,589	3,539,456	1,095,988	3,374,855
		7,105,351		6,906,035

See accompanying notes to consolidated financial statements.

On behalf of the Board:

BRIAN R.D. SMITH
Director

RONALD E. LAWLESS
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988	1987
CN Rail			
Revenues	3,528,331	3,792,115	3,732,294
Expenses	3,403,307	3,571,430	3,618,546
Income	125,024	220,685	113,748
Grand Trunk Corporation			
Revenues	461,312	477,816	486,044
Expenses	447,625	464,882	464,197
Income	13,687	12,934	21,847
Enterprises group			
CN Exploration			
Revenues	30,283	27,568	36,820
Expenses	22,475	24,428	26,199
Income	7,808	3,140	10,621
CN Real Estate			
Revenues	103,293	56,312	54,102
Expenses	36,252	22,057	16,505
Other income	25,949	12,557	205
Income	92,990	46,812	37,802
Other			
Income	17,273	10,471	7,007
Total Enterprises group	118,071	60,423	55,430
Total continuing operations	256,782	294,042	191,025
Discontinued operations		(26,052)	(31,146)
Premium on early extinguishment of long-term debt		(111,106)	
Income before income taxes and extraordinary items	256,782	156,884	159,879
Income taxes	90,241	99,803	76,038
Income before extraordinary items	166,541	57,081	83,841
Extraordinary items*	39,210	225,584	36,741
Net income	205,751	282,665	120,582

*See Note 3.

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988	1987
Balance, beginning of year	1,095,988	822,212	725,746
Prior years' dividends reversed		47,644	
Net income	205,751	282,665	120,582
Dividend	(41,150)	(56,533)	(24,116)
Balance, end of year	1,260,589	1,095,988	822,212

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988	1987
Operating activities			
Net income	205,751	282,665	120,582
Non-cash charges to income			
Depreciation and amortization	264,766	293,699	293,045
Loss (income) of equity investees less dividends	(29,255)	(8,402)	1,473
Gain on disposal of business units		(285,113)	(4,900)
Provision for property impairment		62,683	43,075
Deferred income taxes	44,570		
Changes in working capital items*	34,735	(40,542)	252,674
Other	(32,462)	66,887	38,484
	488,105	371,877	744,433
Investing activities			
Additions to properties	(370,960)	(386,319)	(482,058)
Net proceeds from disposal of properties	62,560	71,600	67,590
Investments	(23,204)	(15,539)	(6,723)
Proceeds from sale of business units		882,283	23,596
Working capital of previously consolidated companies		(18,642)	(2,747)
Investments in previously consolidated companies		(13,259)	
	(331,604)	520,124	(400,342)
Cash provided before financing activities	156,501	892,001	344,091
Financing activities			
Issuance of long-term debt	14,381	5,772	19,020
Reduction of long-term debt	(78,344)	(798,327)	(319,477)
	(63,963)	(792,555)	(300,457)
Net increase in cash	92,538	99,446	43,634
Cash (bank indebtedness), beginning of year	36,186	(63,260)	(106,894)
Net cash (bank indebtedness), end of year	128,724	36,186	(63,260)

* Excluding cash, bank indebtedness, and current portion of long-term debt.

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Summary of significant accounting policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of consolidation

The consolidated financial statements include the accounts of all significant subsidiaries and, prior to its disposal in 1988, included the Company's share of the assets, liabilities and income of CNCP Telecommunications which was accounted for by the proportionate consolidation method. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements.

Once a formal plan for the disposition of a significant segment has been adopted, the segment is no longer consolidated but reported under the equity method and included in "Investments" in the consolidated financial statements. The related operating results are reported as results of discontinued operations.

Investments in entities in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by division

In presenting the results by division, interdivisional charges for services have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Insurance fund

Certain System components are self-insured for various risks, with a separately-invested fund being maintained. The provision for insurance represents the estimated amount of self-insured losses to be settled.

(e) Properties

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the National Transportation Agency of Canada and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties). Generally, major additions and replacements are capitalized and interest costs are charged to expense.

The cost of depreciable railway and telecommunications assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation. Other depreciable assets retired or disposed of are accounted for in accordance with the unit plan whereby gains or losses are taken into income as they occur.

The Company follows the successful efforts method of accounting for its oil and gas operations whereby the acquisition costs of oil and gas properties, the costs of successful exploratory wells and the costs of drilling and equipping development wells are capitalized.

CN Real Estate's properties are stated at cost. Carrying costs of properties under development are capitalized. Such costs include real estate taxes, insurance, interest and other expenses directly related to the development activity.

(f) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, rates are authorized by the National Transportation Agency of Canada, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.71%-2.73%
Rails	1.93%
Other track material	2.23%-2.83%
Ballast	3.27%
Road locomotives	4.30%
Freight cars	1.73%-3.18%

Acquisition costs of oil and gas properties are amortized on a straight-line basis over the term of the lease until such time as the properties are determined to be productive or judged to be impaired. Acquisition costs of productive properties and costs of successful exploratory drilling and of drilling and equipping development wells are charged against income on the unit-of-production method based upon proven reserves of oil and gas. Exploratory dry hole and acquisition costs judged to be impaired are charged against income in the current period. Other exploratory expenditures are charged against income as incurred.

CN Real Estate assets are depreciated using the straight-line method calculated over the estimated economic life of the asset.

(g) Revenues

Transportation: Revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with movements not completed are deferred.

Real estate: Rental revenues are recognized as earned. Revenues from disposition of properties are recognized on completion of the sale. The share of income from joint ventures is recognized on an equity basis and reported as Other income.

(h) Pensions

Pension costs are determined periodically by independent actuaries. Pension expense is charged annually to operations and comprises the total of the following:

— the cost of pension benefits provided in exchange for employees' services rendered during the year, and

— amortization of past service costs over the expected average remaining service life of the employee group covered by the plans.

The pension plans are funded through contributions determined in accordance with the accrued benefit actuarial cost method.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(i) Foreign exchange

The Company's foreign operations are classified as integrated and are translated and accounted for on the following bases. Current assets (excluding material and supplies), current liabilities and long-term debt are translated at the rates in effect at the balance sheet date, whereas all other assets and liabilities are translated at historical rates. Revenues and expenses are translated at average rates during the year except for depreciation which is translated at exchange rates prevailing when the related properties were acquired.

The Company's own foreign denominated assets and liabilities are accorded similar treatment. Revenues and expenses are translated at rates prevailing at the time of the transactions except for revenues designated as a hedge against repayment of foreign denominated long-term debt which are translated at the rate in effect at the inception of the debt.

Currency gains and losses are reflected in net income for the year, except for unrealized foreign currency losses on long-term debt. The Company has designated future U.S. dollar revenue streams as a hedge against the repayment of most of its long-term debt denominated in U.S. dollars, and has thus deferred reflecting the related unrealized foreign currency translation losses in net income until the earlier of the debt repayment or the expiry of the hedge. Unrealized foreign currency losses related to long-term debt denominated in U.S. dollars not covered by the hedge are deferred and amortized over the remaining life of the debt. Such deferred amounts are included in the Consolidated Balance Sheet as part of Other Assets and Deferred Charges.

(j) Leases

Leases which satisfy the criteria for capital leases and which have been entered into after 1981 have been capitalized. Other leases entered into prior to 1982, satisfying the criteria for capital leases, have been recorded as operating leases.

2. Discontinued operations

Details of discontinued operations are as follows:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
TerraTransport		(29,277)	(41,336)
CN Communications		12,362	21,935
CN Hotels		(9,137)	(13,113)
Dockyard			1,368
		(26,052)	(31,146)

3. Extraordinary items

During 1988 the Company disposed of CN Hotels, the two subsidiary telephone companies and CNCP Telecommunications, with the latter sale including Telecommunications Terminal Systems. The Dockyard was disposed of in 1987.

Asset write-downs to reflect impairments also occurred affecting CNCP Telecommunications in 1988 and TerraTransport in 1987.

TerraTransport incurred closure costs in 1988.

The financial effect of these transactions, their effect on the Company's income tax position and the reduction in income taxes on application of prior years' losses are as follows:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Net gain on disposal of business units		285,113	4,900
Less related income tax effect		(114,958)	(2,381)
		170,155	2,519
Loss on write-down of assets		(62,683)	(43,075)
Less related income tax effect		28,051	20,933
		(34,632)	(22,142)
Closure cost of discontinued operations		(92,300)	
Less related income tax effect		41,304	
		(50,996)	
Reduction in income taxes on application of prior years' losses	39,210	141,057	56,364
	39,210	225,584	36,741

4. Investments

	Percentage of Voting Interest	December 31 1989	December 31 1988
		(in thousands of dollars)	
Entities accounted for by equity method			
CNCP Niagara-Detroit Partnership	50%	17,766	20,141
The Toronto Terminals Railway Company	50%	10,682	10,682
Other		36,494	18,594
		64,942	49,417
Other companies and investments, at cost less provisions for impairment where applicable		41,553	26,671
Total		106,495	76,088

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

5. Properties

	December 31, 1989			December 31, 1988		
	Cost	Accumulated depreciation	Net	Cost	Accumulated depreciation	Net
	(in thousands of dollars)					
CN Rail	8,356,990	3,172,380	5,184,610	8,278,744	3,099,146	5,179,598
Grand Trunk Corporation	522,984	144,485	378,499	529,510	144,386	385,124
Enterprises group						
CN Exploration	114,846	53,368	61,478	103,048	45,325	57,723
CN Real Estate	151,169	18,571	132,598	107,784	17,245	90,539
Other	79,773	22,885	56,888	78,849	21,393	57,456
	9,225,762	3,411,689	5,814,073	9,097,935	3,327,495	5,770,440
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	1,019,199	554,399	464,800	1,026,898	540,718	486,180

At December 31, 1989 the gross value of assets under capital leases included above was $103.7 million (1988—$108.4 million) and related accumulated amortization thereon amounted to $16.0 million (1988—$12.1 million).

6. Long-term debt

	Maturity	Currency in which payable	December 31 1989	December 31 1988
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 11 3/8% 8 Year Notes	June 11, 1993	Canadian	100,000	100,000
Canadian National 9 7/8% 8 Year Notes	Mar. 18, 1994	Canadian	100,000	100,000
Canadian National 12 1/2% 10 Year Notes	Apr. 15, 1995	Canadian	100,000	100,000
Canadian National 6 1/2% 10 Year Japanese Yen Notes (a)	Mar. 26, 1996	Canadian	70,000	70,000
Canadian National 9 3/8% 10 Year Notes	Oct. 1, 1996	Canadian	100,000	100,000
Canadian National 9 1/4% 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	62,315	80,120
Canadian National 5 3/8% 15 Year Swiss Franc Bonds (b)	Aug. 22, 2000	Canadian	98,617	98,617
Canadian National 8 7/8% 15 Year Notes	May 21, 2001	Canadian	150,000	150,000
Canadian National 8 3/8% 25 Year Sinking Fund Debentures	July 1, 2002	United States	68,858	68,858
Canadian National 9.70% 25 Year Sinking Fund Debentures	July 15, 2004	United States	163,861	165,342
Canadian National 13% 20 Year Sinking Fund Debentures	Nov. 15, 2004	Canadian	90,196	93,464
Canadian National 12 1/4% 20 Year Sinking Fund Debentures	May 1, 2005	Canadian	125,000	125,000
Canadian National 14% 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	95,028	106,800
Canadian National 15% 25 Year Sinking Fund Debentures	June 1, 2006	United States	84,328	103,244
Canadian National 16 1/4% 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	87,180	98,801
Canadian National 14 3/4% 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	55,722	83,930
Canadian National 12% 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	122,548
Buffalo and Lake Huron 5 1/2% 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5 1/2% 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total bonds, debentures and notes			1,675,676	1,768,747
Government of Canada loan (c)			161,085	173,432
Other				
Amounts owing under equipment purchase agreements (d)		Various	105,592	116,906
Syndicated loan (e)		Canadian	42,610	42,610
Capital lease obligations (f)		Various	90,733	97,052
Term loan		United States		2,107
Adjustment to current exchange rate (see Note 1 (i))			(12,074)	12,885
Total other			226,861	271,560
			2,063,622	2,213,739
Less: in-substance defeasance (g)			123,545	193,753
Current portion of long-term debt			59,990	57,254
Unamortized discount and other			10,198	5,124
			193,733	256,131
Long-term debt			1,869,889	1,957,608

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(a) The Company borrowed $70.0 million at an all-in cost of 10.25% by means of a Euro-yen public note issue and a currency swap.

(b) The Company borrowed $98.6 million at an all-inclusive cost of 11.17% by means of a public bond issue in Switzerland and a currency swap.

(c) The Government of Canada loan bears interest at 8 3/4% per annum and is payable in equal semi-annual payments of $13.63 million covering principal and interest to June 30, 1998.

(d) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 2000 at interest rates ranging from 8 1/2% to 17 3/4%. As at December 31, 1989, the principal amounts are payable as U.S. $77.1 million and Canadian $14.4 million (December 31, 1988—U.S. $101.0 million).

(e) The Company borrowed $42.6 million at an all-inclusive cost of 11.535% by means of a yen syndicated loan and currency swap.

(f) Interest rates for these leases range from approximately 7 7/8% to 14 1/2% with expiry dates occurring during the years 1990 through 2004. The imputed interest on these leases amounts to $79.0 million (1988—$92.6 million).

(g) Certain of the Company's long-term debt is considered to be extinguished as a result of the Company's having placed in irrevocable trusts, government securities sufficient to satisfy the interest and maturing principal requirements of the specific debt obligations involved.

(h) Principal repayments, including sinking fund repayments, repurchase arrangements and capital lease repayments, on debt outstanding at December 31, 1989, are as follows:

	Year ending December 31
	(in thousands of dollars)
1990	59,990
1991	70,096
1992	58,455
1993	164,572
1994	166,303
1995-1999	608,680
2000-2004	558,337
2005-2009	167,611
2010-2015	71,205

7. Shareholder's Equity

(a) Capital stock

The capital stock of Canadian National Railway Company, $2,278,866,774, consists of 5,868,786 common shares of no par value authorized, issued and outstanding which are owned by the Government of Canada.

(b) Retained earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year of such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year, has been accrued and is included in Other Current Liabilities as is the dividend pertaining to 1988 net income. The dividends accrued on 1985 and 1987 income, which had not yet been paid, were reversed and transferred to retained earnings in 1988 on the basis of a Treasury Board of Canada decision dated December 15, 1988.

8. Major commitments

(a) Leases

(i) The Company's commitments as at December 31, 1989, under leases, excluding those which have been capitalized and for which the lease obligations are recorded as long-term debt (see Note 6), are as follows:

	Pre-1982 Capital Leases	Operating Leases
	Year ending December 31	
Non-cancellable leases	(in thousands of dollars)	
1990	13,002	113,127
1991	5,609	109,303
1992	4,212	103,683
1993	1,959	104,984
1994	1,501	101,309
1995-1999	4,596	422,052
2000-2004	1,891	309,486
Thereafter		90,853
Total minimum lease payments	32,770	1,354,797
Less amount representing imputed interest	7,625	
Present value of net minimum lease payments under capital leases	25,145	

A significant portion of the leases is in respect of railway rolling stock and many of them provide renewal options and an option to purchase the property at fair market value at the end of the lease terms.

(ii) Rental expenses under all lease arrangements which have not been capitalized were:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Total expenses	140,628	154,719	173,329
Expenses under pre-1982 capital leases included in total expenses	28,027	35,506	43,188

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(iii) Increases in income, assets and liabilities in the consolidated financial statements, which would have arisen if leases entered into prior to 1982 and which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Net increase in income	9,969	11,810	13,132
Increase in assets			
Properties			
Leased properties under capital leases	136,675	241,538	246,280
Less accumulated amortization	117,555	210,335	199,660
	19,120	31,203	46,620
Other assets and deferred charges			
Unamortized deferred exchange loss	813	3,671	10,172
	19,933	34,874	56,792
Increase in current liabilities			
Present value of obligations under capital leases	10,735	25,964	30,900
Increase in non-current liabilities			
Present value of obligations under capital leases	24,093	47,216	73,726
Adjustment to current exchange rate (see Note 1 (i))	1,052	3,925	11,456
	25,145	51,141	85,182
Less current portion	10,734	25,964	30,900
	14,411	25,177	54,282

(b) Other

The Company has commitments at December 31, 1989, for capital expenditures of $21.8 million for railway ties and $12.7 million for rail. In addition, the Company at that date was committed to suppliers for new locomotives having a value of $59.7 million, expected to be obtained under lease arrangements.

9. Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	32,818	48,854	37,661
(b) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	17,381	19,971	18,520
(c) Sundry	548	2,510	1,884
Other assistance		391	134
	50,747	71,726	58,199

10. Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age generally based on compensation and length of service and/or contributions.

The actuarial valuations as at December 31, 1988, revealed a consolidated actuarial liability of $6.7 billion and a consolidated actuarial asset value of $5.9 billion. It is estimated that those amounts could approximate $7.0 billion and $6.5 billion respectively as at December 31, 1989. Subsequent actuarial valuations will determine the actual values at that date.

Annual pension costs were:

Year ended December 31		
1989	1988	1987
(in thousands of dollars)		
156,552	165,784	200,731

11. System interest expense

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Interest			
Total interest on long-term debt	214,272	318,297	367,142
Interest on short-term borrowings	217	2,431	7,175
Interest income	(15,332)	(20,269)	(2,435)
	199,157	300,459	371,882

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

12. Income taxes:

(a) The Company's provision for income taxes is made up as follows:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Provision for income taxes based on combined basic Canadian federal and provincial tax rate for 1989 of 40.8% (1988—44.7%, 1987—48.6%)	104,870	70,206	77,701
Increase (decrease) in taxes resulting from:			
Non-allowable portion of capital loss on early extinguishment of debt		17,670	
Capital losses not allowed for current year		12,726	
Non-allowable foreign exchange loss on conditional sale agreements	414	686	1,347
Profit on sale of land	(22,858)	(6,060)	(6,785)
Federal large corporations tax	4,000		
Other	3,815	4,575	3,775
Actual provision for income taxes resulting in an effective tax rate for 1989 of 35.1% (1988—63.6%, 1987—47.6%)	90,241	99,803	76,038

(b) The following provides a summary of income tax balances:

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
Annual provision	90,241	99,803	76,038
Extraordinary items			
Disposal of business units		114,958	2,381
Writedown of assets		(28,051)	(20,933)
Closure of discontinued operation		(41,304)	
Application of prior years' losses	(39,210)	(141,057)	(56,364)
Net tax expense	51,031	4,349	1,122
Payable in current year	6,461	4,349	1,122
Deferred to future years	44,570		

Deferred income taxes result primarily from the difference between capital cost allowance claimed for income tax and depreciation recorded for accounting purposes.

(c) Investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry:

Year of expiry	(in millions of dollars)
1993	25.9
1994	33.9
1995	29.7
1996	18.9
1997	14.0
1998	9.0

13. Segmented information

(a) Geographic areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1989, such revenues approximated $622 million (1988—$668 million, 1987—$612 million).

(c) Revenues by division

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
CN Rail	3,528,331	3,792,115	3,732,294
Grand Trunk Corporation	461,312	477,816	486,044
Enterprises group			
CN Exploration	30,283	27,568	36,820
CN Real Estate	103,293	56,312	54,102
Other	80,301	56,004	40,783
Discontinued operations			
TerraTransport		1,459	4,259
CN Communications		236,884	296,250
CN Hotels		26,524	135,010
	4,203,520	4,674,682	4,785,562

(d) Identifiable assets by division

	Year ended December 31		
	1989	1988	1987
	(in thousands of dollars)		
CN Rail	6,143,025	6,006,443	6,203,938
Grand Trunk Corporation	591,993	611,912	623,715
Enterprises group			
CN Exploration	70,288	65,239	67,157
CN Real Estate	218,216	141,140	93,603
Other	81,829	81,301	77,685
Discontinued operations			
TerraTransport			9,874
CN Communications			517,677
	7,105,351	6,906,035	7,593,649

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

(e) Capital expenditures and depreciation by division

	Year ended December 31					
	Capital Expenditures*			Depreciation		
	1989	1988	1987	1989	1988	1987
	(in thousands of dollars)					
CN Rail	293,816	283,723	355,146	239,020	234,794	211,045
Grand Trunk Corporation	18,194	14,370	12,554	14,494	14,157	14,473
Enterprises group						
CN Exploration	13,302	9,868	9,147	8,138	9,798	10,723
CN Real Estate	44,487	28,560	17,981	1,419	1,102	1,027
Other	1,161	185	340	1,696	1,880	1,937
Discontinued operations						
TerraTransport			589			2,461
CN Communications		49,613	68,094		31,789	45,085
CN Hotels			18,207			6,023
	370,960	386,319	482,058	264,767	293,520	292,774

* Represents additions to properties.

14. Other matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1989 aggregated $101.5 million (1988—$103.3 million, 1987—$148.2 million).

(b) Following enactment of the Western Grain Transportation Act, which became effective on January 1, 1984, the Government of Canada, in order to minimize the cost to grain shippers, pays a portion of the cost of shipping grain. Amounts received from the Government of Canada under the Western Grain Transportation Act amounted to $332.6 million in 1989 (1988—$416.0 million, 1987—$435.3 million), a reflection of the volume of grain handled.

(c) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding $557.9 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1989, amounted to $469.8 million of which $0.5 million was received in 1989 (1988—$12.3 million, 1987—$25.6 million).

15. Reclassification of comparative figures

During 1989, changes were made to improve the classification of certain items and for comparative purposes the 1988 and 1987 figures have been reclassified.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1989 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at December 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act and the by-laws of the corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 28, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Cash	1,381	1,405
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	1,396,986	1,252,909
	1,493,367	1,349,314

LIABILITIES	1989	1988
	$	$
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,049	338,049
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without par value	976	976
Retained earnings	1,154,342	1,010,289
	1,155,318	1,011,265
	1,493,367	1,349,314

Approved by the Board of Directors:

V. MALIZIA
Chairman

M. BRENNAN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Interest income	144,118	97,673
Filing fee and bank charges	65	105
Net income for the year	144,053	97,568
Retained earnings at beginning of the year	1,010,289	912,721
Retained earnings at end of the year	1,154,342	1,010,289

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1989

1. Authority and activities

Canadian National (West Indies) Steamships Ltd. was incorporated in 1927 under the Dominion Companies Act and continued under the Canada Business Corporations Act. It is a parent Crown corporation named in Schedule III Part I to the Financial Administration Act. It ceased all active operations in 1957, at which time it sold its fleet of eight vessels to Cuban interests.

On October 29, 1985, Parliament passed the Crown Corporations Dissolution Authorization Act which authorized the Minister of Finance to dissolve the corporation.

An assignment has been prepared in which the corporation transfers to Her Majesty in Right of Canada all its rights and interests in, to or arising out of the letter of credit referred to in Note 2 below. However, this document has not yet been executed since the consent from BankAmerica International to this assignment and their acknowledgement that payment under the letter of credit will be made to Her Majesty in Right of Canada, have not yet been received.

Accordingly, the corporation remains to be dissolved and as such the blocked funds are still recorded as an asset of the corporation.

The dissolution process will be completed when the consent and acknowledgement are received from BankAmerica International.

2. Blocked funds

The final instalment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid on August 19, 1963 by an irrevocable letter of credit issued through BankAmerica International (then known as Bank of America). However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 required blocked funds to be held in an interest-bearing account. At December 31, 1989, accrued interest amounted to $929,375 (1988—$782,509).

Since 1984, the BankAmerica International has withheld 15% of interest earned on the funds blocked at the Bank by the Cuban Asset Regulations as a tax on non-resident earnings. To date $106,201 has been withheld including interest on the withheld funds of $28,167. In management's opinion, the tax exempt status of the corporation is preserved in the United States by the Tax Convention of 1980, as amended. Therefore, amounts withheld and the interest forgone thereupon have been included in income and assets and accordingly no liability recorded.

Negotiations to recover the blocked funds have been unsuccessful and all legal proceedings have been suspended until the U.S. Regulations are repealed.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 1, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF INDUSTRY, SCIENCE AND TECHNOLOGY

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1990 and the statements of operations and surplus and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989	LIABILITIES	1990	1989
	$	$		$	$
Current			Current		
Cash	327,900	204,978	Accounts payable and accrued liabilities	516,786	680,671
Short-term investments	648,661	447,999	Royalties received in advance	85,133	82,375
Accounts receivable	530,349	796,306		601,919	763,046
Accrued interest	8,249	5,946	Provision for employee termination benefits	266,888	241,151
Prepaid expenses	11,223	9,816			
	1,526,382	1,465,045		868,807	1,004,197
Industrial and intellectual property rights (Notes 2, 3 and 5)	1	1	EQUITY OF CANADA		
Furniture and equipment (Notes 2 and 4)	1	1			
			Capital stock		
			Authorized—10,000 shares without par value		
			Issued—5,000 shares fully paid	296,199	296,199
			Surplus	361,378	164,651
				657,577	460,850
	1,526,384	1,465,047		1,526,384	1,465,047

Approved by the Board:

NORMAND PLANTE
Director

JOAN CLARK
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Revenue		
Royalties	2,169,807	1,797,971
Service charges under agency agreements	94,434	110,946
Interest on investments	130,375	73,903
Interest on overdue accounts	33,851	15,687
Miscellaneous (Note 4)	88,982	1,586
	2,517,449	2,000,093
Expenses		
Salaries and employee benefits	1,625,426	1,454,056
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5)	459,233	563,203
Accommodation, equipment and other rentals	274,988	241,399
Professional and special services	198,900	207,334
Office supplies, printing, furnishings and equipment	103,167	125,548
Travel and removal	79,381	121,136
Awards to inventors	148,566	119,884
Costs of licensing rights	63,282	112,813
Legal fees	39,491	77,631
Communications	56,537	43,817
Bad debts	54,672	33,574
Miscellaneous	16,079	9,876
	3,119,722	3,110,271
Cost of operations	602,273	1,110,178
Parliamentary appropriation	799,000	1,246,000
Excess of parliamentary appropriation over cost of operations for the year	196,727	135,822
Surplus at beginning of the year	164,651	28,829
Surplus at end of the year	361,378	164,651

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Cash used in operating activities		
Cost of operations	602,273	1,110,178
Items not requiring cash		
Provision for employee termination benefits	(46,543)	(36,468)
	555,730	1,073,710
Cash used in (provided by) non-cash working capital components		
Accounts receivable	(265,957)	327,869
Other current assets	3,711	(8,188)
Accounts payable and accrued liabilities	163,885	(98,762)
Royalties received in advance	(2,758)	13,617
	(101,119)	234,536
Payment of employee termination benefits	20,805	
Cash used in operating activities	475,416	1,308,246
Cash provided by financing activities		
Parliamentary appropriation	799,000	1,246,000
Increase (decrease) in cash resources	323,584	(62,246)
Cash and short-term investments at beginning of year	652,977	715,223
Cash and short-term investments at end of year	976,561	652,977

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Part I of Schedule III to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

Furniture and equipment

Furniture and equipment are recorded at a nominal value of $1. The cost of these items are charged to operations in the year of aquisition. Proceeds resulting from the sale of these items are credited to revenue in the year of disposal.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to $5,000,953 (1989—$4,435,892).

4. Furniture and equipment

During the year experimental equipment was sold. The proceeds of $43,882 were credited to miscellaneous revenue.

5. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection

	1990	1989
	$	$
Fees and related expenses	718,143	797,318
Less: recoveries	258,910	234,115
	459,233	563,203

6. Lease commitments

Under a lease agreement dated August 24, 1988 the Corporation pays an annual rent of $172,338 for accommodation. The period covered by this agreement is November 1, 1988 to October 31, 1993. The terms of the lease also require payment of certain operating costs over the lease period.

7. Subsequent Events

In April 1990, the Corporation was named in a claim for damages and costs allegedly sustained for loss of employment. The outcome of this action cannot be determined at this time.

On May 31 1990, Bill C-73, relating to the dissolution or transfer of certain Crown corporations, was introduced in the House of Commons. If passed, it would authorize the Minister of Industry, Science and Technology to procure the dissolution of the Corporation.

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1990 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Saltfish Act and the bylaws of the Corporation, except for the following activities: involvement in frozen fish products described in Notes 1 and 4; the provision of loans described in Note 5; and the liability incurred as a result of the guarantee of bank loans described in Note 8. In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1990 (except as to Note 13, which is as of July 27, 1990)

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	704,504	176,448
Accounts receivable (Note 9)		
Trade	4,587,724	8,933,956
Other	2,973,834	3,973,654
Inventories (Note 3)	3,839,360	7,829,669
Current portion of long-term receivable	697,807	838,167
Advances to frozen fish producers (Notes 4 and 9)	25,140	4,132,640
	12,828,369	25,884,534
Long-term		
Loans receivable (Notes 5 and 9)	990,036	631,449
Fixed (Note 6)		
Land, buildings and equipment	5,546,004	4,630,403
Less: accumulated depreciation	3,066,476	2,660,233
	2,479,528	1,970,170
	16,297,933	28,486,153

LIABILITIES	1990	1989
	$	$
Current		
Working capital loans from Canada (Note 7)	43,000,000	41,000,000
Accounts payable and accrued liabilities	6,537,548	2,422,101
Current portion of capital asset loans from Canada (Note 7)	100,000	
	49,637,548	43,422,101
Long-term		
Capital asset loans from Canada (Note 7)	900,000	
Accrued employee termination benefits	448,571	392,774
	1,348,571	392,774
DEFICIT OF CANADA		
Deficit	(34,688,186)	(15,328,722)
	16,297,933	28,486,153

Approved by the Board:

JAMES BARNES
Director

GREGORY C. VISCOUNT
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Saltfish products		
Sales	39,176,150	48,304,793
Less: freight and insurance	1,918,415	2,693,446
	37,257,735	45,611,347
Cost of goods sold		
Production costs	35,802,026	44,578,869
Transportation, storage and packaging	1,505,183	1,446,430
Other buying costs	1,185,911	1,053,021
	38,493,120	47,078,320
Gross loss on saltfish products	1,235,385	1,466,973
Frozen fish (Note 1)		
Sales	7,881,567	24,988,498
Cost of goods sold	7,881,567	24,988,498
Gross profit on frozen fish		
Gross loss before expenses	1,235,385	1,466,973
Expenses		
Interest—Current (Net of recoveries of $613,362; 1989—$990,077) (Note 1)	4,619,327	2,186,277
—Long-term	300	32,018
Net interest expense	4,619,627	2,218,295
Administrative (Net of recoveries of $209,825; 1989—$181,404) (Note 1)	1,065,724	865,904
Selling (Net of recoveries of $375,002; 1989—$869,057) (Note 1)	954,216	801,710
Gain on foreign exchange	(15,488)	(8,043)
	6,624,079	3,877,866
Net loss on operations	7,859,464	5,344,839
Bad debts (Note 9)	11,500,000	4,600,000
Net loss for the year	19,359,464	9,944,839

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Funds were provided by (used for)		
Financing activities		
Increase in working capital loans from Canada	2,000,000	12,500,000
Increase in (repayment of) capital asset loans from Canada	1,000,000	(350,000)
	3,000,000	12,150,000
Operating activities		
Net loss for the year	(19,359,464)	(9,944,839)
Adjustments for non-cash items		
Bad debts	11,500,000	4,600,000
Depreciation	494,658	373,023
Gain on sale of fixed assets		(133,385)
Employee termination benefits	55,797	40,239
	(7,309,009)	(5,064,962)
Decrease in trade receivables	3,875,290	1,261,113
Increase in advances and other receivables	(5,821,738)	(2,795,137)
Decrease (increase) in inventories	3,990,309	(1,642,855)
Increase (decrease) in accounts payable	4,115,447	(1,374,567)
	(1,149,701)	(9,616,408)
Investing activities		
Increase in long-term loans receivable	(318,227)	(1,978,427)
Purchase of fixed assets	(1,004,016)	(888,540)
Proceeds from disposal of fixed assets		332,929
	(1,322,243)	(2,534,038)
Net funds provided (used)	528,056	(446)
Cash at beginning of the year	176,448	176,894
Cash at end of the year	704,504	176,448

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	15,328,722	5,383,883
Net loss for the year	19,359,464	9,944,839
Balance at end of the year	34,688,186	15,328,722

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority, objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is an agent Crown corporation of Canada without share capital, named in Part I of Schedule III to the Financial Administration Act and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans and is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured codfish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured codfish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through its own facilities or by agents and is subsequently marketed by the Corporation, primarily to foreign countries.

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

Frozen fish products

The Corporation markets frozen fish products under contractual arrangements with a number of companies. Under these agreements, the Corporation may make advances based on the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. The Corporation also is involved in the role of marketing frozen fish products (traded fish) on behalf of independent producing companies. For providing these services the Corporation recovers its direct costs, certain overhead expenses and charges interest on advances.

To secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant. These transactions are recorded as sales and cost of goods sold in the statement of operations. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer.

The total frozen fish sales that the Corporation was involved in marketing are as follows:

	1990	1989
	$	$
Frozen fish products	7,867,248	24,396,724
Traded frozen fish products	14,319	591,774
	7,881,567	24,988,498

During 1989-90, the Corporation ceased providing advances and marketing services for frozen fish products.

2. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Contributions with respect to current services are expensed on a current basis.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

	1990	1989
	$	$
Saltfish, at lower of cost and net realizable value	2,971,452	5,561,767
Packages and supplies, at cost	504,593	672,830
Salt, at cost	363,315	192,892
	3,839,360	6,427,489
Frozen fish, at lower of cost and net realizable value		1,402,180
	3,839,360	7,829,669

4. Advances to frozen fish producers

This account consists of the remaining balance of working capital advances to frozen fish producers. (See Note 9).

5. Long-term loans receivable

This account consists primarily of loans to fish producers to acquire and refurbish fishing vessels and to acquire production equipment. Under the various agreements and arrangements, the Corporation and certain of its agents have been assured a long-term source of supply of larger sized codfish. The repayment terms require the payment of interest at terms ranging from the Bank of Canada rate plus 1% to the Royal Bank of Canada prime rate plus 1%. The loans are secured by mortgages on the vessels and other assets. (See Note 9).

6. Fixed assets

	1990			1989
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	79,095		79,095	77,274
Buildings	1,343,538	681,982	661,556	726,528
Equipment	3,606,786	2,179,018	1,427,768	1,074,375
Furniture and fixtures	516,585	205,476	311,109	91,993
	5,546,004	3,066,476	2,479,528	1,970,170

7. Loans from Canada

Working capital loans are interest bearing (based upon current rates as set by the Bank of Canada) and are repayable within one year.

The $1,000,000 capital asset loan, received on March 30, 1990, is repayable in 10 yearly instalments and has an interest rate of 10.94 %.

Total loans outstanding from Canada and banks shall not exceed $50 million.

8. Loan guarantees

As disclosed in prior years, the Corporation has guaranteed certain bank loans of a fish producer. During 1989-90, the fish producer defaulted on repayment of these bank loans. As of March 31, 1990, approximately $4.9 million, representing the Corporation's liability under this guarantee has been provided in these financial statements and is included in the bad debts expense in the statement of operations. (See Note 9).

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

9. Bad debts

The Corporation has trade and other receivables, advances and loans outstanding from processors, agents and customers. A group of companies that is a major debtor to the Corporation went into receivership during the year. The majority of the bad debts expense is related to deficiencies in the estimated net realizable values of assets held as security from this group of companies. In addition, the Corporation has provided a general allowance in recognition of management's uncertainty of collecting the full amounts of receivables, advances and loans outstanding.

10. Economic relationship

The Corporation had significant transactions with a group of companies sharing common ownership. During the year, 28% (1989—$46%) of saltfish sales at commercial rates were made to members of this group of companies. In addition, 92% (1989—44%) of frozen fish transactions were made on behalf of members of this group of companies.

As at March 31, 1990 the Corporation had loans, advances and receivables totalling approximately $15 million from this group of companies against which $13.8 million has been provided. (See Note 9).

11. Related party transactions

The Corporation sold approximately $5,700,000 (1989—$3,800,000) of saltfish products to the Canadian International Development Agency. These transactions were in the normal course of business and at regular commercial rates.

During the year, the Corporation operated a fishermen's service facility at Punchbowl, Labrador on behalf of the Department of Fisheries and Oceans for a nominal annual consideration. Under the terms of the contract, the Corporation is to provide and maintain a fish purchasing and processing station and certain facilities for the fishermen during the regular fishing season.

12. Remuneration to foreign sales agents

During the year $87,902 (1989—$60,673) was paid to fourteen foreign sales agents with whom the Corporation has commission agents' agreements. For reasons of commercial confidentiality, the Corporation does not publish the names of its foreign sales agents.

13. Subsequent event

On July 27, 1990, the Government of Canada authorized the provision of financial assistance to the Corporation. The assistance will permit the Corporation to continue operations within its $50 million authorized borrowing limit during 1990-91.

14. Comparative figures

Certain of the 1989 comparative figures have been reclassified to conform to the current year's presentation.

CANADIAN SALTFISH CORPORATION—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1989 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Saltfish Act and the bylaws of the Corporation, except for the following activities: involvement in frozen fish products described in Notes 1 and 4; the provision of loans described in Note 5; and the guarantee of bank loans described in Note 8(i). In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
November 8, 1989

BALANCE SHEET AS AT MARCH 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash	176,448	176,894
Accounts receivable (Note 9)		
Trade	8,933,956	10,195,069
Other	3,973,654	3,805,434
Inventories (Note 3)	7,829,669	6,186,814
Current portion of long term receivable	838,167	397,182
Advances to frozen fish producers (Notes 4 and 9)	4,132,640	4,158,708
	25,884,534	24,920,101
Long-term		
Loans receivable (Notes 5 and 9)	631,449	1,041,022
Fixed (Note 6)		
Land, buildings and equipment	4,630,403	4,025,111
Less: accumulated depreciation	2,660,233	2,370,914
	1,970,170	1,654,197
	28,486,153	27,615,320

LIABILITIES	1989	1988
	$	$
Current		
Working capital loans from Canada (Note 7)	41,000,000	28,500,000
Accounts payable and accrued liabilities	2,422,101	3,796,668
Current portion of capital asset loans from Canada (Note 7)		150,000
	43,422,101	32,446,668
Long-term		
Capital asset loans from Canada (Note 7)		200,000
Accrued employee termination benefits	392,774	352,535
	392,774	552,535
Commitments and contingencies (Note 8)		
DEFICIT OF CANADA		
Deficit	(15,328,722)	(5,383,883)
	28,486,153	27,615,320

Approved by the Board:

J. BARNES
Director

W.R. MOYSE
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
	$	$
Saltfish products		
Sales	48,304,793	52,824,043
Less: freight and insurance	2,693,446	2,115,100
	45,611,347	50,708,943
Cost of goods sold		
Production costs	44,578,869	45,067,630
Transportation, storage and packaging	1,446,430	1,412,454
Other buying costs	1,053,021	1,196,184
	47,078,320	47,676,268
Gross (loss) profit on saltfish products	(1,466,973)	3,032,675
Frozen fish (Note 1)		
Sales	24,988,498	32,390,802
Cost of goods sold	24,988,498	32,390,802
Gross profit on frozen fish		
Gross (loss) profit before expenses	(1,466,973)	3,032,675
Expenses		
Interest—Current (Net of recoveries of $990,077; 1988—$875,654) (Note 1)	2,186,277	1,148,326
—Long-term	32,018	48,354
Net interest expense	2,218,295	1,196,680
Administrative (Net of recoveries of $181,404; 1988—$183,139) (Note 1)	865,904	738,574
Selling (Net of recoveries of $869,057; 1988—$1,060,903) (Note 1)	801,710	694,402
(Gain) loss on foreign exchange	(8,043)	138,665
	3,877,866	2,768,321
Net (loss) profit on operations	(5,344,839)	264,354
Unusual items		
Bad debt allowance (Note 9)	4,600,000	907,989
Legal fees (Note 8(iii))		522,599
Net loss for the year	9,944,839	1,166,234

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
	$	$
Balance at beginning of the year	5,383,883	4,217,649
Net loss for the year	9,944,839	1,166,234
Balance at end of the year	15,328,722	5,383,883

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
	$	$
Funds were provided by (used for)		
Financing activities		
Increase in working capital loans from Canada	12,500,000	5,000,000
Repayment of capital asset loans from Canada	(350,000)	(150,000)
	12,150,000	4,850,000
Operating activities		
Net loss for the year	(9,944,839)	(1,166,234)
Adjustments for non-cash items		
Bad debt allowance	4,600,000	907,989
Depreciation	373,023	313,067
Gain on sale of fixed assets	(133,385)	(8,312)
Employee termination benefits	40,239	45,454
	(5,064,962)	91,964
Increase in trade and other balances	(696,591)	(10,381,619)
Increase in bad debt allowance	(2,652,985)	
(Increase) decrease in inventories	(1,642,855)	6,711,422
	(10,057,393)	(3,578,233)
Investing activities		
Decrease (increase) in long-term loans receivable	409,573	(1,041,022)
Increase in bad debt allowance	(1,947,015)	
Purchase of fixed assets	(888,540)	(661,027)
Proceeds from disposal of fixed assets	332,929	
Collection of long-term account receivable		64,611
	(2,093,053)	(1,637,438)
Net funds used	(446)	(365,671)
Cash at beginning of the year	176,894	542,565
Cash at end of the year	176,448	176,894

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1989

1. Authority, objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is an agent Crown corporation of Canada without share capital, named in Part I of Schedule III to the Financial Administration Act and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans and is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured codfish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured codfish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through its own facilities or by agents and is subsequently marketed by the Corporation, primarily to foreign countries.

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1989—*Continued*

Frozen fish products

The Corporation markets frozen fish products under contractual arrangements with a number of companies. Under these agreements, the Corporation may make advances based on the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. The Corporation also is involved in the role of marketing frozen fish products (traded fish) on behalf of independent producing companies. For providing these services the Corporation recovers its direct costs, certain overhead expenses and charges interest on advances.

To secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant. These transactions are recorded as sales and cost of goods sold in the statement of operations. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer.

The total frozen fish sales that the Corporation was involved in marketing are as follows:

	1989	1988
	$	$
Frozen fish products	24,396,724	32,084,990
Traded frozen fish products	591,774	305,812
	24,988,498	32,390,802

2. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Contributions with respect to current services are expensed on a current basis.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

	1989	1988
	$	$
Saltfish, at lower of cost and net realizable value	5,561,767	3,435,777
Packages and supplies, at cost	672,830	668,329
Salt, at cost	192,892	192,376
	6,427,489	4,296,482
Frozen fish, at lower of cost and net realizable value	1,402,180	1,890,332
	7,829,669	6,186,814

4. Advances to frozen fish producers

This account consists of working capital advances to frozen fish producers. The Corporation has a mortgage on plant and equipment to secure a portion of these advances.

5. Long-term loans receivable

This account consists primarily of loans to fish producers to acquire and refurbish fishing vessels and to acquire production equipment. Under the various agreements and arrangements, the Corporation and certain of its agents have been assured a source of supply of larger sized codfish for at least the next five years (see Note 8(i)). The repayment terms require the payment of interest at terms ranging from the Bank of Canada rate plus 1% to the Royal Bank of Canada prime rate plus 1%. The loans are secured by mortgages on the vessels and other assets (see Note 9).

6. Fixed assets

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	77,274		77,274	117,274
Buildings	1,318,010	591,482	726,528	692,770
Equipment	2,936,520	1,862,145	1,074,375	749,243
Furniture and fixtures	298,599	206,606	91,993	94,910
	4,630,403	2,660,233	1,970,170	1,654,197

7. Loans from Canada

Working capital loans are interest bearing (based upon current rates as set by the Bank of Canada) and are repayable within one year.

The remaining balance of capital asset loans was repaid during the year.

Total loans outstanding from Canada and banks shall not exceed $50 million.

8. Commitments and contingencies

(i) Loan guarantees

The Corporation has guaranteed bank loans of a fish producer in the amount of $4,534,000 as at March 31,1989 ($3,720,000 as at March 31, 1988). The loans were used to finance the construction and refurbishing of fishing vessels.

The loan guarantees are secured by mortgages on vessels owned or controlled by the fish producer and its affiliated companies (see Note 9).

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1989—*Concluded*

(ii) Operating lease

During the year, the Corporation operated a fishermen's service facility at Punchbowl, Labrador on behalf of the Department of Fisheries and Oceans for a nominal annual consideration. This was the second year of operation under the terms of a five year contract.

Under the terms of the contract, the Corporation is to provide and maintain a fish purchasing and processing station and certain facilities for the fishermen during the regular fishing season.

(iii) Legal action

The Corporation, other segments of the Canadian saltfish industry and certain Puerto Rican importers have been named in an anti-trust action. Subsequent to March 31, 1989 a tentative settlement was reached in this action. Any costs as a result of this settlement will be recognized in the 1989-90 financial statements.

9. Bad debt allowance

(i) 1988-89

The Corporation has trade and other receivables, advances, loan guarantees and loans outstanding from processors, agents and customers. Due to the recent general downturn in the fishing industry in Atlantic Canada, management is uncertain of collection of the full amounts. The net realizable values of the underlying collateral securities held by the Corporation may have deteriorated since registration. Accordingly, an allowance of $4.6 million has been provided.

(ii) 1987-88

An additional allowance on a receivable, outstanding since 1984, was provided to recognize the uncertainty of collection of the full balance of the receivable.

10. Economic relationship

The Corporation had significant transactions with a group of companies sharing common ownership. During the year, 46% of saltfish sales at commercial rates were made to members of this group of companies. In addition, 44% of frozen fish transactions were made on behalf of members of this group of companies.

As at March 31, 1989 the Corporation had loans, advances and receivables totalling $8.8 million from this group of companies and has guaranteed bank loans of $4,534,000 of one of these companies.

Subsequent to March 31, 1989, in accordance with contractual obligations, the Corporation continued to provide loans and advances to this group of companies. As of October 31, 1989 the Corporation had loans, advances and receivables totalling $8.6 million from this group of companies and has guaranteed bank loans of $4,534,000 for one of these companies (see Note 9).

11. Related party transactions

The Corporation sold approximately $3,800,000 (1988—$2,700,000) of saltfish products to the Canadian International Development Agency. These transactions were in the normal course of business and at regular commercial rates.

12. Remuneration to foreign sales agents

During the year $60,673, (1988—$133,711) was paid to fourteen foreign sales agents with whom the Corporation has commission agents' agreements. For reasons of commercial confidentiality, the Corporation does not publish the names of its foreign sales agents.

13. Subsequent events

Subsequent to March 31, 1989 a fishing vessel, assigned as partial security for a loan to a fish producer, was lost at sea. Management is of the opinion that insurance proceeds will be sufficient to recover the outstanding loan on this vessel.

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1989, and the statements of operations for the 1988-89 pool accounts for wheat, amber durum wheat, barley and designated barley for the period August 1, 1988, to completion of operations on September 30, 1989, the statement of operations for the 1988-89 pool account for designated oats for the period August 1, 1988, to completion of operations on December 31, 1989, the statement of operations for the 1988-89 pool account for oats for the period August 1, 1988, to completion of operations on March 9, 1990, the statement of administrative and general expenses and allocations to operations for the year ended July 31, 1989, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1989, and the statement of special account transactions for the year ended July 31, 1989. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at July 31, 1989, and the results of operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

Deloitte Haskins & Sells
Chartered Accountants

Winnipeg, Canada
March 9, 1990

BALANCE SHEET AS AT JULY 31, 1989
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1989	1988
	$	$
Stocks of grain (Note 1(a))		
Wheat	646,419,957	51,855,201
Durum	130,206,714	119,446,586
Oats	26,098,738	12,127,201
Designated Oats	2,688,284	298,140
Barley	187,609,928	
Designated Barley	31,308,222	14,530,982
	1,024,331,843	198,258,110
Bills of exchange plus accrued interest (Note 2)	3,701,171,827	3,572,718,038
Accounts receivable (Note 3)		
Amounts due on completed sales	53,450,801	46,258,233
Sundry	17,761,236	28,999,520
Prairie Grain Advance Payments Act	44,633,801	116,665,207
Due from the Government of Canada re: deficit on Pool Account operations		
1988-89 Pool Account—Oats	32,361,239	
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	1,611,503	1,721,640
Covered hopper cars, at cost less depreciation (Note 4)	60,516,037	63,568,184
Office furniture, equipment and automobiles, at cost less depreciation	1,190,416	977,190
Deferred charges—Trade (Note 5)		71,391,158
Deferred and prepaid expenses	1,999,562	1,973,456
	4,939,028,265	4,102,530,736

LIABILITIES	1989	1988
	$	$
Liability to banks (Note 6)	3,619,608,031	3,610,793,737
Liability to agents for grain purchased from producers (Note 7)	569,415,257	11,265,153
Liability to agents for deferred cash tickets (Note 8)	102,811,770	40,452,058
Accrued expenses and accounts payable (Note 9)	86,520,811	31,152,492
Outstanding adjustment and final payment cheques to producers		
Wheat	454,024	2,087,570
Durum	305,741	600,940
Oats	19,060	36,247
Designated Oats		432
Barley	44,627	165,107
Designated Barley	8,396	154,752
Special Account—Net balance of undistributed payment accounts (Note 10)	4,272,574	5,986,523
Provision for final payment expenses (Note 11)	2,734,927	885,912
Surpluses resulting from operations		
Pool Account		
Wheat	469,403,586	244,988,680
Durum	26,417,209	104,400,100
Oats		8,544,443
Designated Oats	3,327,644	1,165,968
Barley	16,788,430	19,805,777
Designated Barley	36,896,178	20,044,845
	4,939,028,265	4,102,530,736

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

F. M. HETLAND
Commissioner

W. H. SMITH
Commissioner

R. H. KLASSEN
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1988-89 POOL ACCOUNT—WHEAT
FOR THE PERIOD AUGUST 1, 1988, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

EXHIBIT II

	1988-89		1987-88	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	14,218,367	2,377,546,508	15,476,040	1,744,509,029
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	135,496	23,334,599	63,217	6,959,936
Purchased from prior year Pool Account—Wheat			564,443	68,458,164
	14,353,863	2,400,881,107	16,103,700	1,819,927,129
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,437,233		957,760	
Export	9,691,155		14,756,905	
Weight losses in transit and in drying	471		2,279	
	11,128,859	2,281,180,323	15,716,944	2,083,059,719
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	258,526			
Export	1,359,387		386,756	
Sale to the subsequent Pool Account—Wheat	1,607,091			
	3,225,004	646,419,957	386,756	51,855,201
	14,353,863	2,927,600,280	16,103,700	2,134,914,920
Surplus on Wheat transactions		526,719,173		314,987,791
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		43,576,178		37,105,198
Storage on Wheat stored in terminal elevators		14,168,229		16,037,805
		57,744,407		53,143,003
Interest, bank charges and net interest on other Board accounts		(33,651,756)		(17,785,610)
Demurrage/Despatch		(3,302,045)		(265,409)
Additional freight—Wheat shipped from country stations to terminal position		9,266,321		10,542,410
—Freight rate change		1,675,231		(1,513,861)
Handling and stop-off on Wheat warehoused at interior terminals		(19,809)		1,080,148
Drying charges		32,299		52,664
Interest and depreciation on Wheat Board hopper cars		7,627,680		4,737,960
Wheat Board administrative and general expenses		17,943,259		20,007,806
		57,315,587		69,999,111
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1988, to September 30, 1989 (1987-88 September 30, 1988)		469,403,586		244,988,680

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1988-89 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1988, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1989
(with prior year figures for the 1987-88 Pool Account for comparison)

EXHIBIT III

	1988-89		1987-88	
	Tonnes	Amount	Tonnes	Amount
		$		$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	2,254,359	420,780,711	2,708,407	321,361,389
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	17,902	3,306,710	15,103	1,810,663
Purchased from prior year Pool Account—Durum	200,258	33,626,638	621,128	76,928,140
	2,472,519	457,714,059	3,344,638	400,100,192
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	128,456		125,607	
Export	1,627,519		2,548,938	
Weight losses in transit and in drying	2,537		2,713	
	1,758,512	374,996,935	2,677,258	399,220,730
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	36,667		36,432	
Export	252,555		430,690	
Sale to the subsequent Pool Account—Durum	424,785		200,258	
	714,007	130,206,714	667,380	119,446,586
	2,472,519	505,203,649	3,344,638	518,667,316
Surplus on Amber Durum Wheat transactions		47,489,590		118,567,124
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		10,827,316		9,140,017
Storage on Durum stored in terminal elevators		4,810,372		2,694,180
		15,637,688		11,834,197
Interest and bank charges		1,018,487		(1,452,155)
Demurrage/Despatch		(499,446)		(925,436)
Additional freight—Durum shipped from country stations to terminal position		414,599		493,233
—Freight rate change		444,893		(116,671)
Handling and stop-off on Durum warehoused at interior terminals		950		2,262
Drying charges		870		926
Interest and depreciation on Wheat Board hopper cars		1,209,389		829,173
Wheat Board administrative and general expenses		2,844,951		3,501,495
		21,072,381		14,167,024
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1988, to September 30, 1989 (1987-88 September 30, 1988)		26,417,209		104,400,100

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1988-89 POOL ACCOUNT—OATS
FOR THE PERIOD AUGUST 1, 1988, TO COMPLETION OF OPERATIONS ON MARCH 9, 1990
(with prior year figures for the 1987-88 Pool Account for comparison)

EXHIBIT IV

	1988-89		1987-88	
	Tonnes	Amount	Tonnes	Amount
		$		$
Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	777,978	124,324,483	256,132	23,100,925
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	1,142	184,604	386	33,409
Purchased from prior year Pool Account—Oats	32,575	5,918,150	70,285	8,865,289
	811,695	130,427,237	326,803	31,999,623
Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	555,953	84,692,443	251,141	30,148,393
Weight losses in transit and in drying	11		20	
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	255,731	26,098,738	43,067	6,209,051
Sale to the subsequent Pool Account—Oats			32,575	5,918,150
	811,695	110,791,181	326,803	42,275,594
(Deficit) Surplus on Oats transactions		(19,636,056)		10,275,971
Operating costs				
Carrying charges				
Carrying charges on Oats stored in country elevators		4,408,605		539,261
Storage on Oats stored in terminal elevators		2,065,624		602,275
		6,474,229		1,141,536
Interest and bank charges		3,372,879		(149,220)
Demurrage/Despatch		(47,455)		47,455
Additional freight—Oats shipped from country stations to terminal position		1,396,375		272,321
—Freight rate change		24,552		(2,263)
Handling and stop-off		2,872		1,023
Drying charges		309		4,133
Interest and depreciation on Wheat Board hopper cars		417,360		85,409
Wheat Board administrative and general expenses		1,084,062		331,134
		12,725,183		1,731,528
(Deficit) Surplus on operations of the Board on the Pool Account—Oats, for the period from August 1, 1988, to March 9, 1990 (1987-88 September 30, 1988)		(32,361,239)		8,544,443

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1988-89 POOL ACCOUNT—DESIGNATED OATS
FOR THE PERIOD AUGUST 1, 1988, TO COMPLETION OF OPERATIONS ON DECEMBER 31, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

EXHIBIT V

	1988-89		1987-88	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	222,987	42,337,292	76,321	9,261,146
Designated Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	212,530	43,006,260	74,434	10,166,104
Designated Oats stocks—Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver Completed sales for the period subsequent to July 31	10,457	2,688,284	1,887	298,140
	222,987	45,694,544	76,321	10,464,244
Surplus on Designated Oats transactions		3,357,252		1,203,098
Operating costs				
Interest		(389,010)		(86,990)
Interest and depreciation on Wheat Board hopper cars		119,625		25,450
Wheat Board administrative and general expenses		298,993		98,670
		29,608		37,130
Surplus on operations of the Board on the Pool Account—Designated Oats, for the period from August 1, 1988, to December 31, 1989 (1987-88 September 30, 1988)		3,327,644		1,165,968

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1988-89 POOL ACCOUNT—BARLEY
FOR THE PERIOD AUGUST 1, 1988, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1989
(with prior year figures for the 1987-88 Pool Account for comparison)

EXHIBIT VI

	1988-89		1987-88	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	4,035,425	483,922,812	2,224,961	144,395,122
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	69,065	5,797,698	34,596	2,451,270
Purchased from prior year Pool Account—Barley				
	4,104,490	489,720,510	2,259,557	146,846,392
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	2,672,893	342,804,701	2,259,223	172,410,524
Weight losses in transit and in drying	54		334	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	963,353	128,302,861		
Sale to the subsequent Pool Account—Barley	468,190	59,307,067		
	4,104,490	530,414,629	2,259,557	172,410,524
Surplus on Barley transactions		40,694,119		25,564,132
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		10,930,743		639,467
Storage on Barley stored in terminal elevators		2,425,508		1,279,713
		13,356,251		1,919,180
Interest and bank charges		288,533		(2,940,186)
Demurrage/Despatch		(334,009)		2,678,089
Additional freight—Barley shipped from country stations to terminal position		1,755,367		864,102
—Freight rate change		1,581,659		(359,295)
Handling and stop-off on Barley warehoused at interior terminals				7,554
Drying charges		402		31,258
Interest and depreciation on Wheat Board hopper cars		2,164,871		681,168
Wheat Board administrative and general expenses		5,092,615		2,876,485
		23,905,689		5,758,355
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1988, to September 30, 1989 (1987-88 September 30, 1988)		16,788,430		19,805,777

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1988-89 POOL ACCOUNT—DESIGNATED BARLEY
FOR THE PERIOD AUGUST 1, 1988, TO COMPLETION OF OPERATIONS ON SEPTEMBER 30, 1989
(with prior year figures for the 1987-88 Pool Account for comparison)

EXHIBIT VII

	1988-89		1987-88	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,074,488	195,921,451	1,022,885	130,135,153
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	942,125	200,127,452	944,925	135,179,256
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver Completed sales for the period subsequent to July 31	132,363	31,308,222	77,960	14,530,982
	1,074,488	231,435,674	1,022,885	149,710,238
Surplus on Designated Barley transactions		35,514,223		19,575,085
Operating costs				
Interest		(3,266,267)		(2,004,837)
Demurrage/Despatch		(48,094)		(128,420)
Interest and depreciation on Wheat Board hopper cars		576,427		341,086
Wheat Board administrative and general expenses		1,355,979		1,322,411
		(1,381,955)		(469,760)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1988, to September 30, 1989 (1987-88 September 30, 1988)		36,896,178		20,044,845

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1989

EXHIBIT VIII

(with prior year figures for comparison)

	1988-89	1987-88
	$	$
Administrative and general expenses		
Salaries—Board members, officers and staff	16,246,201	15,586,850
Unemployment insurance, pension, group insurance, medical and other employee benefits	2,180,867	1,853,036
Manitoba Health and Education Tax	323,451	338,613
Advisory Committee	113,491	103,460
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,547,222	1,472,794
Telephones—Exchange service and long distance calls	480,534	472,517
Telegrams, cables and telex expense	118,836	127,928
Postage	682,879	679,653
Printing, stationery and supplies	593,153	516,454
Annual report, mini report and "Grain Matters", etc.	158,849	153,514
District meetings	22,533	20,064
Office expense	694,451	678,549
Travelling and transfer of staff	873,706	868,819
Travelling expenses—Inspectors	183,638	223,467
Legal fees and court costs	67,329	26,371
Audit fees	98,500	98,500
Computing equipment—Rental and sundries	2,399,736	3,136,099
Repair and upkeep of office machines and equipment	23,177	62,775
Grain market publications and services	98,248	116,863
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	1,184,256	1,266,031
Bonds and insurance	33,896	39,175
Depreciation on building, furniture, equipment and automobiles	358,053	372,051
	28,483,006	28,213,583

	1988-89	1987-88
	$	$
Allocations to Operations		
1. Marketing of Producers' Grain		
1988-89 Pool Account—Wheat	9,214,423	
1988-89 Pool Account—Durum	1,460,971	
1988-89 Pool Account—Oats	504,180	
1988-89 Pool Account—Designated Oats	144,510	
1988-89 Pool Account—Barley	2,615,217	
1988-89 Pool Account—Designated Barley	696,338	
1987-88 Pool Account—Wheat	9,544,913	
1987-88 Pool Account—Durum	1,670,421	
1987-88 Pool Account—Oats	157,971	
1987-88 Pool Account—Designated Oats	47,071	
1987-88 Pool Account—Barley	1,372,254	
1987-88 Pool Account—Designated Barley	630,869	
	28,059,138	26,987,337
2. Distributing Final Payments to Producers		
(a) Wheat and Durum		
1987-88 Pool Account—Wheat	205,997	
1987-88 Pool Account—Durum	45,890	
1986-87 Pool Account—Wheat	21,529	
1986-87 Pool Account—Durum	14,549	
1985-86 Pool Account—Durum	2,804	
1984-85 Pool Account—Wheat	3,449	
1984-85 Pool Account—Durum	472	
1983-84 Pool Account—Wheat	1,808	
1983-84 Pool Account—Durum	245	
1982-83 Pool Account—Wheat	2,135	
1982-83 Pool Account—Durum	292	
	299,170	186,902
(b) Coarse Grains		
1987-88 Pool Account—Oats	13,697	
1987-88 Pool Account—Designated Oats	1,961	
1987-88 Pool Account—Barley	75,567	
1987-88 Pool Account—Designated Barley	18,098	
1986-87 Pool Account—Oats	5,962	
1986-87 Pool Account—Designated Oats	759	
1985-86 Pool Account—Designated Oats	743	
1985-86 Pool Account—Designated Barley	1,739	
1984-85 Pool Account—Oats	880	
1984-85 Pool Account—Designated Oats	155	
1984-85 Pool Account—Barley	2,079	
1984-85 Pool Account—Designated Barley	365	
1983-84 Pool Account—Oats	460	
1983-84 Pool Account—Designated Oats	82	
1983-84 Pool Account—Barley	1,091	
1983-84 Pool Account—Designated Barley	193	
1982-83 Pool Account—Oats	545	
1982-83 Pool Account—Designated Oats	94	
1982-83 Pool Account—Designated Barley	228	
	124,698	39,344
3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of Administrative and General Expense incurred in respect of the Prairie Grain Advance Payment Act		1,000,000
	28,483,006	28,213,583

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1989

EXHIBIT IX

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,848	2,619
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,061	2,444
1960-61 Crop Year	63,912,550	63,905,208	7,342
1961-62 Crop Year	16,656,713	16,651,472	5,241
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,129,679	6,739
1964-65 Crop Year	32,961,844	32,955,727	6,117
1965-66 Crop Year	40,600,386	40,596,511	3,875
1966-67 Crop Year	36,668,270	36,664,915	3,355
1967-68 Crop Year	47,280,533	47,277,578	2,955
1968-69 Crop Year	151,852,319	151,771,755	80,564
1969-70 Crop Year	272,777,516	272,477,615	299,901
1970-71 Crop Year	91,105,890	91,076,244	29,646
1971-72 Crop Year	68,142,360	68,110,271	32,089
1972-73 Crop Year	20,754,104	20,743,234	10,870
1973-74 Crop Year	35,259,387	35,220,656	38,731
1974-75 Crop Year	46,635,399	46,609,707	25,692
1975-76 Crop Year	20,236,528	20,208,199	28,329
1976-77 Crop Year	130,592,220	130,483,087	109,133
1977-78 Crop Year	119,090,916	118,929,698	161,218
1978-79 Crop Year	151,316,450	151,197,705	118,745
1979-80 Crop Year	99,146,581	99,084,630	61,951
1980-81 Crop Year	61,640,150	61,599,760	40,390
1981-82 Crop Year	333,688,190	333,238,456	449,734
1982-83 Crop Year	309,022,755	308,239,484	783,271
1983-84 Crop Year	286,736,519	285,985,240	751,279
1984-85 Crop Year	201,289,320	200,443,685	845,635
1985-86 Crop Year	340,670,296	339,478,759	1,191,537
1986-87 Crop Year	642,511,850	640,233,293	2,278,557
1987-88 Crop Year	563,607,958	555,434,195	8,173,763
1988-89 Crop Year	319,522,186	272,997,691	46,524,495
	4,703,132,759	4,641,048,105	
Balance to be refunded by Producers as at July 31, 1989			62,084,654
Add: bank interest to July 31, 1989 payable by the Government of Canada		173,415,438	
Less: amount paid to July 31, 1989		172,838,537	576,901
			62,661,555
Deduct: balance of funds received to cover advance payments in default			
Government of Canada		3,068,495	
Line Elevator Companies		109,030	
Interest received on default payments		14,850,229	18,027,754
Owing to the Canadian Wheat Board as at July 31, 1989			44,633,801

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS FOR THE YEAR ENDED JULY 31, 1989

EXHIBIT X

	$	$
Balance of Special Account as at July 31, 1988		5,986,523
Transfer to Special Account authorized by Order-in-Council P.C. 1989-1438 from the following:		
1981 Wheat Payment Account	(826,059)	
1981 Durum Payment Account	(143,602)	
1981 Designated Oats Payment Account	(25,137)	
1981 Barley Payment Account	19,163	
1981 Designated Barley Payment Account	(73,183)	(1,048,818)
		4,937,705

Expenditures

Authorized by Order-in-Council No.	Description of Purpose	Unexpended as at July 31, 1988	Authorized Crop Year 1988-89	Unexpended as at July 31, 1989	Expended Crop Year 1988-89	
		$	$	$	$	
P.C.1988-1487 P.C.1989-1439	Market Development	191,083	300,000	206,363	284,720	
P.C.1988-1488	Scholarship Program	41,735	263,265	43,141	261,859	
P.C.1987-2591	Forks National Historic Park	50,000			50,000	
P.C.1987-1122	Canadian International Grains Institute—Capital Expenditures	86,591		52,144	34,447	
P.C.1984-2690	Customer Mission Program	24,804			24,804	
P.C.1983-2003	Joint Policy Coordinating Committee of Canada and United States Wheat Producers	88,133		88,133		
		482,346	563,265	389,781		655,830
						4,281,875

Less: payments to producers against old payment account	9,302
Balance of Special Account as at July 31, 1989	4,272,573

As at July 31, 1989, there were unexpended authorizations totalling $389,781 leaving an unexpended balance of $3,882,792 in the Account.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year under review are presented in this section of the report. These statements consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1989, together with other statements (Exhibits II to X) showing the results of Board operations for the year, all as tabulated in the index preceding the financial statements.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts where marketing operations have been completed before the issuance of the annual report. Operations on the 1988-89 Pool Accounts for wheat, amber durum wheat, barley and designated barley were completed on September 30, 1989, on December 31, 1989, for designated oats, and on March 9,1990, for the regular oats pool. Details of the final operating results of these pool accounts with commentary thereon are presented in this section of the report.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of wheat, 64.84183 bushels of oats or 45.92963 bushels of barley.

Pool account—Wheat

Initial payments

At the beginning of the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $150.00 per tonne for No. 1 Canada Western Red Spring. Effective November 17, 1988, the initial price for No. 1 Canada Western Red Spring was increased to $170.00 per tonne.

Supplies of wheat

Supplies of wheat in the 1988-89 Pool were 14,353,863 tonnes, comprised of 14,218,367 tonnes delivered by producers and 135,496 tonnes acquired from other than producers.

Grade pattern

Deliveries of grain to the 1988-89 Pool Account were of substantially better quality compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totaled 12.286 million tonnes or 86.41 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 1.375 million tonnes amounted to 9.67 per cent of total receipts. Deliveries of utility grades including Canada Western Feed amounted to .557 million tonnes or 3.92 per cent of total producer deliveries. Deliveries of tough and damp grades were similar to the previous year with approximately .74 per cent of producer deliveries grading tough and .03 per cent grading damp.

Final statement of operations and surplus for distribution to producers—Wheat—Table A

Marketing operations on the Pool Account for wheat resulted in an operating surplus of $469,403,586. After deducting the interim payment of $213,275,507 made to producers in November 1989, providing for producer car rebates of $119,016, allowing for the cost of issuing the interim and the final payments and adding estimated interest earnings subsequent to September 30, 1989, the net surplus for distribution to producers amounted to $267,391,460. This net surplus represents an average of $18.806 on producer deliveries of 14,218,367 tonnes. Table B shows the total price realized by producers for No. 1 Canada Western Red Spring at $197.136 compared to $134.019 for the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1988-89 POOL ACCOUNT—WHEAT FOR THE PERIOD AUGUST 1, 1988 TO SEPTEMBER 30, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

TABLE A

	1988-89 Pool Account		1987-88 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	14,218,367 tonnes		15,476,040 tonnes	
	$	$	$	$
Sales value	2,904,265,681	204.262	2,059,496,820	133.076
Initial payments to producers	2,377,546,508	167.217	1,744,509,029	112.723
Gross surplus	526,719,173	37.045	314,987,791	20.353
Deduct Operating Costs				
Carrying charges				
Country elevators	43,576,178	3.065	37,105,198	2.398
Terminal storage	14,168,229	0.996	16,037,805	1.036
Total Carrying Charges	57,744,407	4.061	53,143,003	3.434
Bank interest and net interest on other Board accounts	(33,651,756)	(2.367)	(17,785,610)	(1.149)
Demurrage/Despatch	(3,302,045)	(0.232)	(265,409)	(0.017)
Additional freight—To terminals	9,266,321	0.652	10,542,410	0.681
—Freight rate change	1,675,231	0.118	(1,513,861)	(0.098)
Handling and stop-off	(19,809)	(0.001)	1,080,148	0.070
Drying	32,299	0.002	52,664	0.003
Interest and depreciation on Wheat Board hopper cars	7,627,680	0.536	4,737,960	0.306
Wheat Board administrative expenses	17,943,259	1.262	20,007,806	1.293
Total Operating Costs	57,315,587	4.031	69,999,111	4.523
Surplus on Operations	469,403,586	33.014	244,988,680	15.830
Deduct: interim payment	213,275,507	15.000		
	256,128,079	18.014	244,988,680	15.830
Add: interest earned after September 30	11,714,518	0.824	6,814,351	0.440
Deduct: cost of issuing interim and final payments	332,121	0.024	136,272	0.008
Deduct: rebate on producer cars	119,016	0.008		
Balance for Distribution to Producers	267,391,460	18.806	251,666,759	16.262

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE B

Grade	Initial payments	Interim payment	Final payments	Total
	(dollars per tonne)			
Red Spring Wheat Grades				
No. 1 Canada Western Red Spring	170.00	15.00	12.136	197.136
No. 1 Canada Western Red Spring 13.5	172.21	15.00	22.496	209.706
No. 1 Canada Western Red Spring 14.5	175.21	15.00	25.459	215.669
No. 2 Canada Western Red Spring	164.21	15.00	11.976	191.186
No. 2 Canada Western Red Spring 13.5	165.21	15.00	16.466	196.676
No. 3 Canada Western Red Spring	150.21	15.00	16.896	182.106
No. 1 Canada Western Utility	154.21	15.00	19.666	188.876
No. 2 Canada Western Utility	137.21	15.00	17.666	169.876
Canada Western Feed	130.00	15.00	16.056	161.056
Red Winter Wheat Grades				
No. 1 Canada Western Red Winter	149.21	15.00	19.896	184.106
No. 2 Canada Western Red Winter	147.21	15.00	19.896	182.106
Soft White Spring Wheat Grades				
No. 1 Canada Western Soft White Spring	150.00	15.00	25.671	190.671
No. 2 Canada Western Soft White Spring	147.00	15.00	27.671	189.671

Operating costs

Operating costs incurred applicable to the pool were $57,315,587 or $4.031 per tonne. Details of the principal costs and comment thereon follows:

Carrying charges—$57,744,407

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators, amounted to $57,744,407 or $4.061 per tonne.

Bank interest and net interest on other Board accounts—($33,651,756)

This amount consists mainly of bank interest and interest paid to, or received from, other Board accounts. Interest earned exceeded interest paid by $33,651,756 or $2.367 per tonne.

Additional freight—To Terminals—$9,266,321—Freight rate change—$1,675,231

During the crop year the Board paid $9,266,321 of additional freight arising out of the movement of grain in adverse direction.

With the abolition of the Crows Nest Pass freight rate on December 31, 1983, freight rates are reviewed annually under the Western Grain Transportation Act. On August 1, 1989, freight rates increased by a net amount of approximately $.237 per tonne and the Board was required to pay the additional freight on the country stocks held by its agents on August 1, 1989, amounting to $1,675,231 in the Wheat Account.

Drying charges—$32,299

Drying charges for 1988-89 totalled $32,299, a decrease from the previous year, reflecting the lower quantities of tough and damp grain delivered to the pool under review.

Interest and depreciation on Wheat Board hopper cars—$7,627,680

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest. Hopper car expenses attributable to the 1988-89 Wheat Account totalled $7,627,680 compared to $4,737,960 for the previous pool.

Administrative and general expenses—$17,943,259

This item represents the portion of the cost of operating the Board, including salaries, fringe benefits to employees and the cost of operating the Board's head office premises as well as other branches in Canada and overseas that was charged to the Wheat Account. Since the Pool Accounts run for periods which overlap crop years, some part of the operating costs for two consecutive crop years are allocated to the Pool Accounts based on length of time the Pool Accounts were open and tonnage handled. Charges allocated to the 1988-89 Wheat Account were $17,943,259 or $1.262 per tonne on producer receipts of 14,218,367 tonnes compared with $20,007,806 or $1.293 per tonne on producer receipts of 15,476,040 tonnes for the previous pool.

Administrative and general expenses for the 1988-89 crop year from August 1, 1988, to July 31, 1989, totalled $28,483,006 compared to $28,213,583 for the 1987-88 crop year; an increase of $269,423 or .96 per cent.

Pool account—Amber Durum Wheat

Initial payments

At the beginning of the crop year the Board was authorized to purchase Amber Durum Wheat from producers at a fixed initial price of $175.00 per tonne for No. 1 Canada Western Amber Durum Wheat. Effective March 13, 1989, the initial price for No. 1 Canada Western Amber Durum was increased to $190.00 per tonne.

Supplies of Amber Durum Wheat

Supplies of amber durum wheat in the 1988-89 Pool were 2,472,519 tonnes, comprised of 2,254,359 tonnes delivered by producers, 17,902 tonnes acquired from other than producers and 200,258 tonnes purchased from the previous pool.

Grade pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 2.184 million tonnes or 96.87 per cent of total producer deliveries. Approximately .25 per cent of producer deliveries graded tough while .03 per cent graded damp.

Final statement of operations and surplus for distribution to producers—Amber Durum Wheat—Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $26,417,209. Operating expenses totalled $21,072,381 for the year or $9.348 per tonne. The principal cost was carrying charges amounting to $15,637,688 or $6.937 per tonne. After allowing for producer car rebates, the cost of issuing the final payment and estimated interest earnings subsequent to September 30, 1989, the net surplus for distribution to producers was $27,214,042. This amount represents an overall average of $12.072 per tonne on producer deliveries of 2,254,359 tonnes. Table D shows the total payments received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $204.482 per tonne, compared to $169.359 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1988-89 POOL ACCOUNT—AMBER DURUM WHEAT FOR THE PERIOD AUGUST 1, 1988, TO SEPTEMBER 30, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

TABLE C

	1988-89 Pool Account		1987-88 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	2,254,359 tonnes		2,708,407 tonnes	
	$	$	$	$
Sales value	468,270,301	207.718	439,928,513	162.431
Initial payments to producers	420,780,711	186.652	321,361,389	118.653
Gross Surplus	47,489,590	21.066	118,567,124	43.778
Deduct Operating Costs				
Carrying charges				
Country elevators	10,827,316	4.803	9,140,017	3.375
Terminal storage	4,810,372	2.134	2,694,180	0.995
Total Carrying Charges	15,637,688	6.937	11,834,197	4.370
Interest	1,018,487	0.452	(1,452,155)	(0.536)
Demurrage/Despatch	(499,446)	(0.221)	(925,436)	(0.342)
Additional freight—To terminals	414,599	0.184	493,233	0.182
—Freight rate change	444,893	0.197	(116,671)	(0.043)
Handling and stop-off	950		2,262	0.001
Drying	870		926	
Interest and depreciation on Wheat Board hopper cars	1,209,389	0.537	829,173	0.306
Wheat Board administrative expenses	2,844,951	1.262	3,501,495	1.293
Total Operating Costs	21,072,381	9.348	14,167,024	5.231
Surplus on Operations	26,417,209	11.718	104,400,100	38.547
Add: interest earned after September 30	843,053	0.374	2,903,885	1.072
Deduct: cost of issuing final payment	34,023	0.015	32,024	0.012
Deduct: rebate on producer cars	12,197	0.005		
Balance for Distribution to Producers	27,214,042	12.072	107,271,961	39.607

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF AMBER DURUM WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber Durum Wheat Grades			
No. 1 Canada Western Amber Durum	190.00	14.482	204.482
No. 2 Canada Western Amber Durum	187.00	12.061	199.061
No. 3 Canada Western Amber Durum	185.00	7.529	192.529
No. 4 Canada Western Amber Durum	160.00	15.393	175.393
No. 5 Canada Western Amber Durum	125.00	27.139	152.139

Pool account—Oats

Commencing August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described here consist mainly of marketing results related to Nos. 3 and 4 Canada Western Oats.

Initial payments

At the beginning of the crop year the Board was authorized to purchase oats from producers at fixed initial prices of $160.00 and $154.00 per tonne for Nos. 3 and 4 Canada Western Oats respectively.

Supplies and Grade pattern

Supplies in the regular Feed Oats Pool were 811,695 tonnes, comprised of 777,978 tonnes delivered by producers, 1,142 tonnes acquired from other than producers and 32,575 tonnes purchased from the previous pool. Deliveries of Nos. 1 and 2 Canada Western Oats comprised 4.00 per cent of producer deliveries, while Nos. 3 and 4 Canada Western Oats constituted 95.09 per cent of producer deliveries. Other Grades contributed .91 per cent of producer deliveries. Board receipts of tough and damp oats made up .45 per cent of deliveries.

Final statement of operations—Oats—Table E

Table E shows the operating results of the Pool Account for the 1988-89 crop year. Marketing operations resulted in a deficit of $32,361,239 which is recoverable from the Government of Canada with funds provided by Parliament. The total payments realized by producers is, therefore, equal to the initial payments as shown in Table F. Operating expenses totalled $12,725,183 or $16.357 per tonne. The principal cost was carrying charges amounting to $6,474,229 or $8.322 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1988-89 POOL ACCOUNT—OATS FOR THE PERIOD AUGUST 1, 1988, TO MARCH 9, 1990 (with prior year figures for the 1987-88 Pool Account for comparison)

TABLE E

	1988-89 Pool Account		1987-88 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	777,978 tonnes		256,132 tonnes	
	$	$	$	$
Sales value	104,688,427	134.565	33,376,896	130.311
Initial payments to producers	124,324,483	159.805	23,100,925	90.191
Gross (Deficit) Surplus	(19,636,056)	(25.240)	10,275,971	40.120
Deduct Operating Costs				
Carrying charges				
Country elevators	4,408,605	5.667	539,261	2.105
Terminal storage	2,065,624	2.655	602,275	2.352
Total Carrying Charges	6,474,229	8.322	1,141,536	4.457
Interest	3,372,879	4.335	(149,220)	(0.583)
Demurrage/Despatch	(47,455)	(0.061)	47,455	0.185
Additional freight—To terminals	1,396,375	1.795	272,321	1.063
—Freight rate change	24,552	0.032	(2,263)	(0.009)
Handling and stop-off	2,872	0.004	1,023	0.004
Drying	309		4,133	0.016
Interest and depreciation on Wheat Board hopper cars	417,360	0.537	85,409	0.334
Wheat Board administrative expenses	1,084,062	1.393	331,134	1.293
Total Operating Costs	12,725,183	16.357	1,731,528	6.760
(Deficit) Surplus on Operations	(32,361,239)	(41.597)	8,544,443	33.360
Add: interest earned after September 30			237,663	0.928
Deduct: cost of issuing final payment			8,403	0.033
Balance for Distribution to Producers			8,773,703	34.255

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments (dollars per tonne)
Oats Grades	
No. 1 Canada Western	165.00
No. 2 Canada Western	163.00
No. 3 Canada Western	160.00
No. 4 Feed	154.00

Pool account—Designated Oats

Commencing on August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate account. This account has been labeled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial payments

At the beginning of the crop year the Board was authorized to purchase designated oats from producers at fixed initial prices of $195.00, $191.00 and $189.00 per tonne for Nos. 1, 2 and 3 Canada Western Oats respectively.

Supplies and grade pattern

Supplies of oats in the Designated Pool were 222,987 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1, 2 and 3 Canada Western Oats totalled 22,288, 31,303 and 169,032 tonnes or 10.00 per cent, 14.04 per cent and 75.80 per cent respectively of total deliveries. The remaining 364 tonnes were No. 4 Canada Western Oats.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Final statement of operations and surplus for distribution to producers—Designated Oats—Table G

Table G shows the operating results of this Pool Account for the crop year. Marketing operations resulted in a surplus of $3,327,644. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses attributable to such oats were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $418,618 or $1.877 per tonne. These expenses were reduced by interest earnings of $389,010 or $1.744 per tonne on the accumulating surplus in the pool. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to December 31, 1989, the net surplus for distribution to producers was $3,375,757 or $15.139 per tonne on producer deliveries of 222,987 tonnes. Table H shows the total payments received by producers for the principal grades of designated oats delivered during the crop year.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1988-89 POOL ACCOUNT—DESIGNATED OATS FOR THE PERIOD AUGUST 1, 1988, TO DECEMBER 31, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

TABLE G

	1988-89 Pool Account		1987-88 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	222,987 tonnes		76,321 tonnes	
	$	$	$	$
Sales value	45,694,544	204.920	10,464,244	137.108
Initial payments to producers	42,337,292	189.864	9,261,146	121.344
Gross Surplus	3,357,252	15.056	1,203,098	15.764
Deduct Operating Costs				
Interest and bank charges	(389,010)	(1.744)	(86,990)	(1.140)
Interest and depreciation on Wheat Board hopper cars	119,625	0.536	25,450	0.334
Wheat Board administrative expenses	298,993	1.341	98,670	1.293
Total Operating Costs	29,608	0.133	37,130	0.487
Surplus on Operations	3,327,644	14.923	1,165,968	15.277
Add: interest earned after December 31 (1987-88 September 30)	54,602	0.245	32,431	0.425
Deduct: cost of issuing final payment	6,489	0.029	1,135	0.015
Balance for Distribution to Producers	3,375,757	15.139	1,197,264	15.687

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	195.00	18.900	213.900
No. 2 Canada Western	191.00	16.400	207.400
No. 3 Canada Western	189.00	14.400	203.400

Pool account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for use in malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial payments

At the beginning of the crop year the Board was authorized to purchase barley from producers at fixed initial prices of $120.00 and $117.00 per tonne for Nos. 1 and 2 Canada Western Barley respectively.

Supplies and grade pattern

Supplies in the regular Feed Barley Pool were 4,104,490 tonnes comprised of 4,035,425 tonnes delivered by producers and 69,065 tonnes acquired from other than producers. Deliveries of Nos. 1 and 2 Canada Western Barley comprised 99.88 per cent of the producer deliveries in the pool. Board receipts of tough and damp barley made up .56 per cent of deliveries.

Final statement of operations and surplus for distribution to producers—Barley—Table I

Table I shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $16,788,430. Operating expenses totalled $23,905,689 for the year or $5.924 per tonne. The principal cost was carrying charges amounting to $13,356,251 or $3.310 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to September 30, 1989, the net surplus for distribution to producers was $17,207,129. This amount represents an overall average of $4.264 per tonne on producer deliveries of 4,035,425 tonnes. Table J shows the total payments received by producers for the principal grades of Barley delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1988-89 POOL ACCOUNT—BARLEY FOR THE PERIOD AUGUST 1, 1988, TO SEPTEMBER 30, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

TABLE I

	1988-89 Pool Account		1987-88 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	4,035,425 tonnes		2,224,961 tonnes	
	$	$	$	$
Sales value	524,616,931	130.003	169,959,254	76.388
Initial payments to producers	483,922,812	119.919	144,395,122	64.898
Gross surplus	40,694,119	10.084	25,564,132	11.490
Deduct Operating Costs				
Carrying charges				
Country elevators	10,930,743	2.709	639,467	0.288
Terminal storage	2,425,508	0.601	1,279,713	0.575
Total Carrying Charges	13,356,251	3.310	1,919,180	0.863
Interest	288,533	0.072	(2,940,186)	(1.322)
Demurrage/Despatch	(334,009)	(0.083)	2,678,089	1.204
Additional freight—To terminals	1,755,367	0.435	864,102	0.388
—Freight rate change	1,581,659	0.392	(359,295)	(0.161)
Handling and stop-off			7,554	0.003
Drying	402		31,258	0.014
Interest and depreciation on Wheat Board hopper cars	2,164,871	0.536	681,168	0.306
Wheat Board administrative expenses	5,092,615	1.262	2,876,485	1.293
Total Operating Costs	23,905,689	5.924	5,758,355	2.588
Surplus on Operations	16,788,430	4.160	19,805,777	8.902
Add: interest earned after September 30	535,769	0.133	550,897	0.248
Deduct: cost of issuing final payment	62,033	0.015	38,838	0.018
Deduct: rebate on producer cars	55,037	0.014		
Balance for Distribution to Producers	17,207,129	4.264	20,317,836	9.132

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE J

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Barley Grades			
No. 1 Canada Western	120.00	4.225	124.225
No. 2 Canada Western	117.00	6.535	123.535
Mixed Grain Canada Western Barley	107.45	4.225	111.675

Pool account—Designated Barley

As stated previously, since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for use in malting, pot or pearling, has been set up in a separate pool account. This account has been labeled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial payments

At the beginning of the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of $180.00 per tonne for Special Select Canada Western Six-Row and $190.00 per tonne for Special Select Canada Western Two-Row.

Supplies and grade pattern

Supplies of barley in the designated pool were 1,074,488 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use in malting, pot or pearling. Of these receipts 260,427 tonnes or 24.24 per cent were Special Select grades and 744,774 tonnes or 69.31 per cent were Select grades. Receipts of tough and damp grades totalled 6,698 tonnes or 0.62 per cent of total.

Final statement of operations and surplus for distribution to producers—Designated Barley—Table K

Table K shows the operating results of this Pool Account for the crop year. Marketing operations resulted in a surplus of $36,896,178. As to operating costs, it should be noted that the Designated Barley Pool by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses attributable to such barley were costs related to hopper cars owned by the Wheat Board, and administrative charges totalling $1,932,406 or $1.799 per tonne. These expenses were reduced by interest earnings and demurrage adjustments of $3,314,361 or $3.085 per tonne. After deducting the interim payment of $16,117,320 made to producers in November 1989 providing for the cost of issuing the interim and the final payments and adding estimated interest earnings subsequent to September 30, 1989, the net surplus for distribution to producers was $21,685,451 or $20.182 per tonne on producer deliveries of 1,074,488 tonnes. Table L shows the total payments received by producers for the principal grades of designated barley delivered during the crop year.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1988-89 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1988, TO SEPTEMBER 30, 1989

(with prior year figures for the 1987-88 Pool Account for comparison)

TABLE K

	1988-89 Pool Account		1987-88 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,074,488 tonnes		1,022,885 tonnes	
	$	$	$	$
Sales value	231,435,674	215.391	149,710,238	146.361
Initial payments to producers	195,921,451	182.339	130,135,153	127.224
Gross Surplus	35,514,223	33.052	19,575,085	19.137
Deduct Operating Costs				
Interest	(3,266,267)	(3.040)	(2,004,837)	(1.960)
Demurrage/Despatch	(48,094)	(0.045)	(128,420)	(0.126)
Interest and depreciation on Wheat Board hopper cars	576,427	0.537	341,086	0.334
Wheat Board administrative expenses	1,355,979	1.262	1,322,411	1.293
Total Operating Costs	(1,381,955)	(1.286)	(469,760)	(0.459)
Surplus on Operations	36,896,178	34.338	20,044,845	19.596
Deduct: interim payment	16,117,320	15.000		
	20,778,858	19.338	20,044,845	19.596
Add: interest earned after September 30	935,670	0.871	557,547	0.545
Deduct: cost of issuing interim and final payments	29,077	0.027	10,448	0.010
Balance for Distribution to Producers	21,685,451	20.182	20,591,944	20.131

PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE L

Grade	Initial payments	Interim payment	Final payments	Total
	(dollars per tonne)			
Designated Barley Grades				
Special Select Canada Western Two-Row	190.00	15.00	17.750	222.75
Special Select Canada Western Six-Row	180.00	15.00	19.100	214.10
Select Canada Western Two-Row	185.00	15.00	20.250	220.25
Select Canada Western Six-Row	175.00	15.00	21.600	211.60

NOTES TO FINANCIAL STATEMENTS

The following are an integral part of the financial statements.

1. Accounting policies

(a) Operating results and valuation of stocks of grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31, where marketing operations have been completed before the issuance of the annual report for that year. In determining the financial results for such pools, the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance is carried on the balance sheet.

(b) Foreign currency translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment	2 years (to 1/3 residual value)

(d) Administration and general expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. Bills of exchange plus accrued interest

Of the total bills of exchange receivable, $1,619,309,884 (1988—$1,477,962,712) represents the Canadian equivalent of $1,371,366,772 (1988—$1,220,246,624) repayable in United States funds.

The balances receivable arise from sales of grain to Algeria, Brazil, Bangladesh, Egypt, Ethiopia, Haiti, Iraq, Israel, Jamaica, Mexico, Peru, Poland and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Brazil, Egypt, Haiti, Jamaica, Mexico, Peru, Poland and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within ten years. As at July 31, 1989, total reschedulings amounted to $3,088,748,737 including $1,172,397,436 which is the Canadian equivalent of $992,884,008 receivable in United States funds.

During the crop year the Board together with the Government of Canada concluded a bilateral rescheduling agreement with Poland, rescheduling over a 10-year period amounts due and not paid, on all prior rescheduling agreements to December 31, 1987, including post maturity interest. Under this agreement the amounts which were due to mature in the year ending December 31, 1988, have also been rescheduled. The amounts subject to this rescheduling total $608,190,585 which includes the Canadian equivalent of $214,105,270 receivable in United States funds.

Subsequent to the year end, a multilateral arrangement was reached between Poland and official creditors under which the amounts in arrears at December 31, 1989, and all amounts falling due between January 1, 1990, and March 31, 1991, are to be rescheduled. Post maturity interest due and not paid on these amounts is also subject to rescheduling. As at July 31, 1989, the amounts in the accounts of the Board which are subject to this arrangement total $662,025,046 which includes the Canadian equivalent of $259,962,425 receivable in United States funds. Of these respective amounts, amounts due and not paid from Poland as at July 31, 1989, total $271,449,947 which includes the Canadian equivalent of $99,149,487 receivable in United States funds.

During the crop year, ending July 31, 1986, the Government of Canada and other creditor nations agreed to a further deferral of certain Zambian obligations that had earlier been rescheduled. The bilateral agreement to reschedule payments due and not paid as at December 31, 1985, and due and not paid for the period January 1, 1986, to December 31, 1986, has yet to be negotiated. The accounts of the Board at July 31, 1989, include $15,058,519 which may be subject to this rescheduling.

Subsequent to the crop year the Board together with the Government of Canada concluded a bilateral rescheduling agreement with Jamaica, rescheduling over a ten-year period certain obligations due and not paid for the period June 1, 1988, to November 30, 1989. The accounts of the Board as at July 31, 1989, include $1,408,296 which was subject to this rescheduling agreement.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest. Because of these guarantees, the Board does not consider itself to be at risk should any of the unpaid amounts prove to be uncollectable; therefore, no provision is made in its accounts with respect to the possibility of debtors defaulting on their obligations.

3. Accounts receivable

Settlement on amounts due on completed sales as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered hopper cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623. Of these 2,000 cars, 44 cars have been wrecked and dismantled leaving 1,956 still in the fleet having an original cost of $88,563,399 with accumulated depreciation of $28,047,362 to July 31, 1989. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

5. Deferred charges—Trade

During the latter part of the previous crop year, because the initial prices for the current crop year beginning August 1st were to be substantially higher, producers delivered significant quantities of grain to elevator companies which are Board agents and placed it on storage, to be sold to the agents after the beginning of the new crop year. The Board, in order to meet its sales commitments in the 1987-88 crop year, purchased wheat, durum and barley which had been placed on storage, from some of its agents. In those instances, where some of the agents had delivered grain to the Board in excess of their purchases from producers during the 1987-88 crop year, the agents had over-delivered their country liability to the Board. In the case of barley, the over-delivered stocks were also sold resulting in the barley pool being oversold at the end of the 1987-88 crop year.

The value of the over-deliveries totalled $103,288,839 and this was recorded as an advance purchase of the 1988-89 crop. The over-sold barley position which resulted in net revenue of $31,897,681 was treated as an advance sale of the 1988-89 crop and netted against the advance purchases. All other charges related to the over-delivered and over-sold positions have been appropriately adjusted between the pool accounts.

This situation did not recur in the 1988-89 pool accounts.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Liability to banks

Details of liability to banks are as follows:

	July 31	
	1989	1988
	$	$
Ordinary operations		
Funds on deposit	(88,352,406)	
Bank loans		29,342,978
Loans to finance credit sales	3,707,960,437	3,581,450,759
	3,619,608,031	3,610,793,737

Of the total liability $1,605,838,592 (1988—$1,460,724,971) represents the Canadian equivalent of $1,359,958,157 (1988—$1,206,014,672) repayable in United States funds.

The Board's borrowings are guaranteed by the Government of Canada.

7. Liability to agents for grain purchased from producers

Grain companies acting in the capacity of agents of the Board accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its agents at terminal or mill position. Liability to agents amounting to $569,415,254 (1988—$11,265,153) represents the amount payable by the Board to its agents for 3,809,559 (1988—93,990) tonnes of grain on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year end date.

8. Liability to agents for deferred cash tickets

Grain companies as agents of the Board, deposit with the Board in trust an amount equal to the deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer deferred cash tickets maturing predominately during the first days of the following calendar year.

9. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1989, together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of Pool Accounts for the period from August 1, 1989, to completion of operations on September 30, 1989, for wheat, amber durum wheat, barley and designated barley and December 31, 1989, for designated oats, and March 9, 1990, for the regular oats pool.

10. Special account—Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act the Governor-in-Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor-in-Council upon the recommendations of the Board may deem to be for the benefit of producers.

11. Provision for final payment expenses

This item represents the balance of the Board's reserve for final payment expenses of Pool Accounts that have been closed. Six years after particular accounts have been closed, the remaining reserves for these pools are transferred to the special account by Order-in-Council.

12. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1989, amounting to $13,908,244 (1988—$16,110,582) have been recovered by the Board. Lease terms are for 20 and 25 years.

CAPE BRETON DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF INDUSTRY, SCIENCE AND TECHNOLOGY

I have examined the balance sheet of the Cape Breton Development Corporation as at March 31, 1990 and the related statements of equity, income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Cape Breton Development Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 1, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash	3,593	6,367
Accounts receivable (Note 3)	24,438	7,863
Inventories		
Coal	20,299	34,599
Operating materials and supplies	15,797	22,998
Prepaid expenses	77	304
	64,204	72,131
Fixed (Note 4)	411,115	461,890
	475,319	534,021

LIABILITIES	1990	1989
Current		
Accounts payable—Trade	12,736	8,005
Accrued wages and vacation pay	12,868	11,905
Accrued charges	3,387	3,239
Employees' deductions	6,395	8,019
Due to Government of Canada		
Working capital advances	7,037	41,000
Other	3,750	12,900
	46,173	85,068
EQUITY		
Equity of Canada	429,146	448,953
	475,319	534,021

Commitments (Note 5)
Contingent liabilities and claims (Note 6)

On behalf of the Board:

JOHN TERRY
Director

MICHAEL COCHRANE
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Balance at beginning of year	448,953	518,175
Add: payments by Canada in respect of mining losses—Vote 36B		
—Current year	9,396	
—Prior year	29,693	
payments by Canada in respect of capital expenditures—Vote 35 (1989—Vote 30)	14,874	28,000
	502,916	546,175
Deduct: net mining losses for Parliamentary appropriation (Note 2(a))	9,396	29,693
depreciation	64,374	67,529
	73,770	97,222
Balance at end of year	429,146	448,953

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Revenue		
Coal sales	232,906	195,166
Less: external selling expense	8,052	7,678
	224,854	187,488
Outside railway revenue	3,376	3,224
Operating revenue	228,230	190,712
Operating expenses		
Wages and salaries	101,567	94,390
Employee benefits	11,285	12,124
Workers' Compensation	13,539	15,311
Materials and supplies	30,551	25,898
Repair materials	13,194	15,162
Electric power	8,005	7,735
Grants in lieu of taxes	3,844	3,929
Royalties	987	807
Hired heavy equipment	8,150	5,763
Other expenses	6,882	10,462
Purchased and capital coal	8,207	8,032
Depreciation	64,374	67,529
(Increase) decrease in coal inventory	14,299	(510)
Total operating expenses	284,884	266,632
Excess of operating expenses over operating revenue	56,654	75,920
Pensions	14,805	17,696
Pre-retirement leave	2,562	2,940
Early retirement incentive	1,881	1,924
Interest and other income	(2,132)	(1,258)
Mining losses for the year	73,770	97,222
Deduct: depreciation not deductible in determining net mining losses	64,374	67,529
Net mining losses for Parliamentary appropriation	9,396	29,693

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Cash from (for) operating activities		
Net mining losses	(9,396)	(29,693)
Net decrease in non-cash operating working capital*	221	17,023
	(9,175)	(12,670)
Cash from (for) financing activities		
Payments by Canada		
—In respect of mining losses	39,089	
—In respect of capital expenditures	14,874	28,000
—Increase (decrease) in repayable working capital advances	(33,963)	19,081
	20,000	47,081
Cash from (for) investing activities		
Purchase of fixed assets	(13,813)	(29,433)
Proceeds from sale of fixed assets	214	157
	(13,599)	(29,276)
Increase (decrease) in cash	(2,774)	5,135
Cash at beginning of year	6,367	1,232
Cash at end of year	3,593	6,367
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	(16,575)	28,911
Coal inventory	14,300	(510)
Material inventory	7,201	(2,169)
Prepaid expenses	227	(239)
Accounts payable—Trade	4,731	(11,929)
Accrued wages and vacation pay	963	(591)
Accrued charges	148	(820)
Due to Government of Canada—Other	(9,150)	2,467
Employees' deductions	(1,624)	1,903
	221	17,023

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and objectives

The Corporation was established in 1967 for the purpose of reorganizing and rehabilitating the coal industry on Cape Breton Island, pursuant to the Cape Breton Development Corporation Act. Its current corporate goal is to be a dependable supplier of quality coal and related energy products by operating a safe, commercially viable corporation which will provide a positive working environment through efficient and effective utilization of human, physical and technical resources.

Pursuant to the Government Organization Act, Atlantic Canada, 1987 as proclaimed on December 1, 1988, the Cape Breton Development Corporation Act was amended to allow for the continuation of the former Industrial Development Division of the Corporation as the Enterprise Cape Breton Corporation.

2. Summary of significant accounting policies

(a) Financing

The Corporation, an agent of Her Majesty, is listed as a Schedule III, Part I, corporation for purposes of the Financial Administration Act. The Corporation receives Parliamentary appropriations for capital expenditure and operating loss purposes as well as advances from the Government of Canada for working capital purposes on such terms as may be agreed upon, as provided for in the Cape Breton Development Corporation Act. Parliamentary appropriations are reflected in the Statement of Equity as requisitioned by the Corporation. Treasury Board has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed assets

Fixed assets are stated at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives.

(d) Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenue and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

(e) Pensions

Pension expense each year is comprised of a current and a past service cost. The past service cost, which represents an allocation of the unfunded obligation, is being amortized at the rate it is being funded. The Corporation is of the opinion that this is the most appropriate method since it provides for a systematic manner of amortization which conforms to the Corporation's overall funding by the Government of Canada.

(f) Workers' compensation

In accordance with the Government Employees' Compensation Act, the Corporation reimburses Labour Canada for current payments for workers' compensation billed by the Workers' Compensation Board of the Province of Nova Scotia.

3. Accounts receivable

	1990	1989
	(in thousands of dollars)	
Trade	23,948	6,318
Employees	845	1,695
	24,793	8,013
Less: allowance for doubtful accounts	355	150
	24,438	7,863

4. Fixed assets

	1990	1989
	(in thousands of dollars)	
Lingan Colliery	175,560	173,844
Prince Colliery	113,080	109,398
Phalen Colliery	205,945	200,576
Donkin-Morien Development Project	80,679	80,679
Coal Preparation Plant	91,803	91,358
Devco Railway	78,861	77,941
Carbogel	8,206	7,519
Other fixed assets	41,809	41,029
	795,943	782,344
Accumulated depreciation	384,828	320,454
	411,115	461,890

Included in fixed assets above is $80,678,573 of cumulative costs to March 31, 1990 on the Donkin-Morien Development Project. The Corporation has provided for depreciation of $39,605,207 against this project to date. The 1990/91 to 1994/95 Corporate Plan, as approved by Governor-in-Council, does not provide for development of this project over the next five years. Additional development costs will be required to bring the Project into commercial production.

Also included in fixed assets above is $175,559,760 of cumulative costs to March 31, 1990 on the Lingan Colliery. The Corporation is converting this Colliery to pillarless retreat mining and the performance during the conversion will determine its future. Depreciation to date, amounting to $131,164,734 has been provided at normal Corporation rates.

5. Commitments

(a) Commitments on capital projects include the following:

Approximately $1,800,000 for underground mining equipment

Approximately $150,000 for other facilities

(b) The Corporation leases the General Mining Building which houses its administrative offices. The lease is for a 20 year period which commenced June, 1984. The annual lease payments fluctuate with changes in the lessor's mortgage interest rates. Current lease payments are $1,370,000 per annum at an interest rate of 11.75%.

6. Contingent liabilities and claims

(a) Legal matters

The Corporation is subject to a claim and several actions totaling approximately $3.3 million. The Corporation intends to oppose these matters in their entirety.

(b) Insurance

The Corporation self insures against the potential loss of underground assets and for a portion of its liability insurance.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

7. Long-term agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2010.

8. Pensions

An actuarial valuation of the Corporation's Non-Contributory Pension Plan, a defined benefit plan, as at December 31, 1988, indicated an unfunded actuarial liability of $69,009,000 (assets of $99,772,000 and liabilities of $168,781,000). The minimum annual amount required for past and current service, including pension payments, will be approximately $14,390,000 in each year from 1990 to 1992, $6,116,000 from 1993 to 2000 and $4,311,000 from 2001 to 2004. The Corporation has expensed pension payments of $14,805,000 for the year.

An actuarial valuation of the Corporation's Contributory Pension Plan, a defined benefit plan, as at December 31, 1987, indicated a final surplus of $3,095,000 (assets of $21,765,000 and liabilities of $18,670,000). Required Corporation payments in respect of current service costs are funded each year and amounted to approximately $880,000 expensed for the year ended March 31, 1990.

9. Income taxes

The Corporation is subject to the provisions of the Income Tax Act.

During the year the Corporation was reassessed by Revenue Canada, Taxation for the years 1983-1989. The reassessment treats funding provided by the Government of Canada as government assistance for operating and capital purposes. It is the Corporation's intention to oppose this position to the fullest. The outcome of this matter is not determinable at this time and therefore no adjustment has been reflected in these financial statements.

10. Comparative figures

Certain of the comparative figures have been reclassified to conform to the presentation adopted for the current year.

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1990 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Defence Production Act and the by-laws of the corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash (Note 7(b))	1,367,044	355,679
Accounts receivable	380,831	291,400
Other	56,266	36,844
	1,804,141	683,923
Fixed assets		
Furniture and equipment, at cost	1,608,981	1,237,863
Less: accumulated depreciation	1,147,535	996,538
	461,446	241,325
	2,265,587	925,248

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	997,801	703,234
Due to Department of National Defence (Note 3)	1,028,762	237,964
Contractors' security deposits	215,859	139,725
	2,242,422	1,080,923
Provision for employee benefits (Note 4)	2,935,121	2,630,065
	5,177,543	3,710,988
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares	31	31
Deficit (Note 5)	(2,911,987)	(2,785,771)
	(2,911,956)	(2,785,740)
	2,265,587	925,248

Approved by the Board:

JOHN W WOODS
Director

JOHN D. McLURE
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses		
Salaries	10,045,465	9,200,213
Employee benefits	1,860,179	1,791,829
Travel and removal	992,001	928,061
Telephone	387,341	375,190
Office accommodation	372,303	349,370
Advertising	332,438	300,743
Training and professional development	326,282	234,995
Office supplies and maintenance	312,096	268,631
Postage, express and freight	254,855	238,080
Depreciation	177,013	155,248
Rental of machinery	132,327	135,892
Professional services	127,466	121,869
Other	69,768	62,386
	15,389,534	14,162,507
Cost recoveries		
Department of National Defence	14,332,418	13,675,347
Others	930,900	642,619
	15,263,318	14,317,966
Excess of expenses over cost recoveries (cost recoveries over expenses)	126,216	(155,459)
Deficit at beginning of the year	2,785,771	2,941,230
Deficit at end of the year	2,911,987	2,785,771

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Excess of (expenses over cost recoveries) cost recoveries over expenses	(126,216)	155,459
Items not requiring cash		
Provision for employee benefits	439,364	496,508
Depreciation	177,013	155,248
Net decrease (increase) in non-cash working capital balances related to operations*	1,052,646	(1,191,510)
Cash provided by (used in) operations	1,542,807	(384,295)
Employee benefits paid	(134,308)	(687,298)
Cash provided by (used in) operations activities	1,408,499	(1,071,593)
Investing activities		
Acquisition of equipment	(397,134)	(91,988)
Increase (decrease) in cash during the year	1,011,365	(1,163,581)
Cash at beginning of the year	355,679	1,519,260
Cash at end of the year	1,367,044	355,679

* Consisting of changes in receivables, other assets, accounts payable and accrued liabilities, due to Department of National Defence, and contractors' security deposits.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and objective

Defense Construction (1951) Limited was incorporated under the Canada Corporations Act in 1951 and was continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act. The objective of the corporation is to contract for major military construction and maintenance projects required by the Department of National Defence. The corporation is an agent Crown corporation named in Part I of Schedule III to the Financial Administration Act. The corporation is not subject to income taxes.

2. Significant accounting policies

Expenses

The accounts of the corporation reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Furniture and equipment

Furniture and equipment are recorded at cost and are depreciated on a straight-line basis over five years.

Employee termination benefits

Employees are entitled to specified termination benefits calculated at salary levels in effect at the time of separation as provided for by conditions of employment. The liability for these benefits is recorded as the benefits accrue to employees.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The corporation's contributions to the plan are limited to an amount equal to the employees' contributions on account of current and certain past service. These contributions represent the total pension obligations of the corporation and are charged to income on a current basis.

Services provided without charge

The Department of National Defence provided office space free of charge for employees of the corporation.

3. Due to Department of National Defence

The cost of operations is recovered through the Department of National Defence to the extent of net cash requirement, and any excess of cash advances are refunded at year end. As at March 31, 1990, the net balance due to Department of National Defence was $1,028,762 (1989—$237,964).

4. Provision for employee benefits

	1990	1989
	$	$
Termination benefits	2,616,205	2,356,547
Life insurance	64,484	54,608
Compensation benefits	692,744	615,941
	3,373,433	3,027,096
Less: current portion	438,312	397,031
	2,935,121	2,630,065

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

5. Deficit

The deficit of the corporation is comprised of the difference between the provision for employee benefits, which will be funded in future years as they are paid, and the net book value of fixed assets.

	1990	1989
	$	$
Deficit, beginning of the year	2,785,771	2,941,230
Increase (decrease) in employee benefit provision for the year	346,337	(218,720)
Decrease (increase) in net book value of fixed assets for the year	(220,121)	63,261
Deficit, end of the year	2,911,987	2,785,771
Composed of:		
Provision for employee benefits (Note 4)	3,373,433	3,027,096
Net book value of fixed assets	(461,446)	(241,325)
	2,911,987	2,785,771

6. Lease commitments

The corporation leases certain equipment and accommodation in the performance of its operations. These arrangements include occupancy agreements expiring at various dates for office accommodation. The future minimum lease payments are:

Year ending March 31	$
1991	339,162
1992	187,556
1993	72,655
1994	72,655
1995	51,374
	723,402

7. Contingencies

(a) Claims aggregating approximately $10,975,000 in respect of contractual obligations have been received by the corporation, but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the corporation is defensible. However, the final outcome of such claims is not determinable. Any settlements resulting from the resolution of these claims will be funded through the Department of National Defence, in the year in which the settlements occur.

(b) Included in the cash balance as at March 31, 1990 is an amount of $350,000 subject to restricted use which serves as security against the potential risk of environmental damage with respect to a project.

8. Comparative figures

Certain 1989 comparative figures have been reclassified to conform with the current year's presentation.

ENTERPRISE CAPE BRETON CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Enterprise Cape Breton Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The consolidated financial statements include some amounts, such as the allowances for doubtful loans and interest, that are necessarily based on management's estimates and judgement.

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the consolidated financial statements.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. In addition, the Audit Committee of the Board oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the consolidated financial statements and for issuing his report thereon.

AUDITOR'S REPORT

TO THE MINISTER FOR THE PURPOSES OF THE ATLANTIC CANADA OPPORTUNITIES AGENCY ACT

I have examined the consolidated balance sheet of the Enterprise Cape Breton Corporation as at March 31, 1990, and the consolidated statements of equity, operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in my opinion, the transactions of the Corporation and of its wholly-owned subsidiaries that have come to my notice during my examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Enterprise Cape Breton Corporation Act and the by-laws of the Corporation and its wholly-owned subsidiaries.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa Canada
June 8, 1990

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Cash and short-term investments	1,021,017	2,061,173
Accounts receivable (net of allowance of $122,242; 1989: $93,891)	470,385	636,200
Interest receivable (net of allowance of $582,997; 1989: $497,284)	193,306	368,108
Receivable—Government of Canada	1,800,000	620,000
Inventories	114,464	243,473
Prepaid expenses	62,735	71,187
	3,661,907	4,000,141
Loans (Notes 3 and 4)	4,598,985	9,155,195
Investments (net of allowance of $1,350,000; 1989: $70,000)	600,000	300,000
Fixed assets (Note 5)	16,797,346	19,988,494
	25,658,238	33,443,830

LIABILITIES	1990	1989
	$	$
Accounts payable and accrued liabilities	3,165,964	1,447,474
EQUITY		
Equity of Canada	22,492,274	31,996,356
	25,658,238	33,443,830

Guarantees (Note 7)
Commitments (Note 8)

Approved by the Board:

P.B. LESAUX
Director

P.J. BATES
Director

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1990
(with comparative figures for the four-month period ended March 31, 1989)

	1990	1989
	$	$
Equity at beginning of the period	31,996,356	31,343,416
Parliamentary appropriation (Note 1(b))	7,300,000	3,420,000
	39,296,356	34,763,416
Net operating expenses for the period	16,804,082	2,767,060
Equity at end of the period	22,492,274	31,996,356

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990
(with comparative figures for the four-month period ended March 31, 1989)

	1990	1989
	$	$
Development expenses		
New business development programs	3,887,571	1,214,330
General development assistance	731,061	49,716
Provision for doubtful loans (net of recoveries $177,750; 1989: $24,651)	2,413,766	233,814
Provision for doubtful interest (net of recoveries $37,461; 1989: $13,533)	103,023	49,722
Provision for doubtful investments	1,300,000	70,000
	8,435,421	1,617,582
Operating expenses of Corporate-owned facilities		
Rental	1,775,893	505,433
Tourist	1,113,457	128,754
Agriculture and forestry	393,274	121,311
Depreciation and amortization	2,564,769	567,098
	5,847,393	1,322,596
Administrative expenses (Note 6)	2,477,842	579,774
Transition costs	362,047	286,015
Provision for disposal of subsidiary (Note 10)	2,799,200	
	5,639,089	865,789
Total operating expenses	19,921,903	3,805,967
Income from Corporate-owned facilities		
Rental	1,835,121	328,891
Tourist	1,130,619	82,328
Agriculture and forestry	37,947	21,710
	3,003,687	432,929
Interest income		
Loans	721,113	514,477
Other	393,021	91,501
Total operating income	4,117,821	1,038,907
Net operating expenses before extraordinary item	15,804,082	2,767,060
Extraordinary item		
Provision for environmental clean-up (Note 11)	1,000,000	
Net operating expenses	16,804,082	2,767,060

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990
(with comparative figures for the four-month period ended March 31, 1989)

	1990	1989
	$	$
Financing activities		
Parliamentary appropriation	7,300,000	3,420,000
Operating activities		
Net operating expenses for the period	(16,804,082)	(2,767,060)
Charges not affecting cash		
Depreciation and amortization	2,564,769	567,098
Loan forgiveness	27,631	5,670
Provision for doubtful loans and interest	2,302,731	343,615
Provision for doubtful investment	1,300,000	70,000
Provision for disposal of subsidiary	1,849,200	
	(8,759,751)	(1,780,677)
Decrease (increase) in non-cash operating working capital[*]	1,016,569	(558,914)
Cash used in operating activities	(7,743,182)	(2,339,591)
Investing activities		
Loan advances	(309,529)	(698,432)
Loan repayments	2,535,378	640,139
Purchase of fixed assets	(2,296,586)	(280,240)
Proceeds from sale of fixed assets	1,073,763	87,500
Purchase of investments	(1,600,000)	
Cash used in investing activities	(596,974)	(251,033)
Increase (decrease) in cash and short-term investments	(1,040,156)	829,376
Cash and short-term investments at beginning of the period	2,061,173	1,231,797
Cash and short-term investments at end of the period	1,021,017	2,061,173
[*]Decrease (increase) in non-cash operating working capital		
Accounts receivable	(1,014,184)	(712,139)
Interest receivable	174,802	4,830
Inventories	129,009	(15,486)
Prepaid expenses	8,452	20,492
Accounts payable and accrued liabilities	1,718,490	143,389
	1,016,569	(558,914)

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1990

1. The Corporation

(a) Authority and objectives

Enterprise Cape Breton Corporation (ECBC) was established pursuant to the Enterprise Cape Breton Corporation Act (Part II of the Government Organization Act, Atlantic Canada, 1987) which was proclaimed on December 1, 1988. Through this legislation, the mandate, powers, operations and programs of the former Industrial Development Division of the Cape Breton Development Corporation were subsumed by the newly formed Corporation. The Corporation is an agent Crown corporation listed in Schedule III, Part I of the Financial Administration Act. Its objects, as stated in its enabling legislation are:

> to promote and assist either alone or in conjunction with any person or the Government of Canada or of Nova Scotia or any agency of either of those governments, the financing and development of industry on the Island of Cape Breton to provide employment outside the coal producing industry and to broaden the base of the economy of the Island.

The Corporation operates in various sectors of the local economy, with the exception of the coal industry, and uses its broad mandate and flexible financial powers to strengthen the economy of the region. The new Corporation continues to administer the programs and initiatives of its predecessor while evaluating existing activities and preparing the ground work for future directions.

(b) Parliamentary appropriation

The Government of Canada approved a vote in the amount of $10,600,000 and the Corporation utilized $7,300,000.

2. Significant accounting policies

(a) Basis of consolidation

(i) The financial statements of Enterprise Cape Breton Corporation include the results of the Corporation and all its subsidiaries as outlined below.

	Corporation interest	Period ended
Darr (Cape Breton) Limited— Rental facility	100%	December 31
Dundee Estates Limited— Tourist facility	100%	March 31
Whale Cove Summer Village Limited— Tourist facility	62.5%	March 31
Cape Breton Marine Farming Limited— Inactive	100%	March 31

(ii) The financial statements of Darr (Cape Breton) Limited are based on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of its parent.

(iii) The fixed assets of Dundee Estates Limited are recorded at estimated realizable value of the company's assets (see Note 10).

(iv) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1990, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, all losses of this company are included in the consolidated net operating expenses. As a consequence, no minority interest for this subsidiary is shown in the consolidated balance sheet.

(b) Loans

Loans are recorded at the lower of cost and estimated net realizable value. Certain loans may include interest which has been capitalized as principal due to the restructuring of the terms of the loan contract.

(c) Allowances for doubtful and forgivable loans

The allowance for doubtful loans represents management's estimate of probable losses on specific loans outstanding at the end of the period. The allowance is based on a periodic evaluation of the loan portfolio in which numerous factors are considered, including the period of delinquency, market conditions, financial viability of the business and managerial capabilities. Management has estimated the effect of these risks and uncertainties when determining the allowance for doubtful loans. Doubtful loans may be reinstated to an accrual status when, in management's opinion, the ultimate collectibility of principal and interest is reasonably assured.

Certain loans are subject to terms of forgiveness as stipulated in the loan contract. The amount eligible for forgiveness is charged to operations when eligibility conditions are met.

Actual loan losses are charged to operations while recoveries are credited. Adjustments of the allowances for doubtful and forgivable loans to the level regarded by management as being appropriate are charged to operations.

(d) Investments

The Corporation has preferred equity holdings as well as partnership interests. These investments are subject to restrictive terms of agreement and are shown at cost net of allowance for doubtful investments.

(e) Interest income

Interest income is recorded on the accrual basis until such time as management determines that a loan should be classified as doubtful. When a loan is classified as doubtful, uncollected interest for the current period and previous periods is charged to the provision for doubtful loans and interest.

Interest payments subsequently received on doubtful loans are recorded as interest income on a cash basis.

(f) Fixed assets

Fixed assets are recorded at lower of cost less accumulated depreciation or amortization and net realizable value. Depreciation and amortization are provided over the estimated useful lives of the fixed assets using the straight-line method at the rates indicated below:

Buildings	up to 25 years
Equipment and furniture	4 to 10 years
Computer equipment and software	5 years
Leasehold improvements	up to 20 years
Vehicles	3 to 4 years

(g) Pension plans

All eligible employees participate only in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Corporation. These contributions are expensed during the period in which the services are rendered and represent the total pension obligations of the Corporation.

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

3. Loans

An analysis of the loan balance outstanding at March 31 is as follows:

Annual interest rate	1990	1989
	$	$
0 %	1,257,440	1,216,028
Less than 8 %	504,346	556,040
8 - 9.95 %	4,824,813	5,428,173
10 - 11.88 %	2,682,176	5,025,161
12 % and over	392,628	430,433
	9,661,403	12,655,835
Less: Allowance for doubtful loans (Note 4)	4,790,089	3,200,489
Allowance for forgivable loans	272,329	300,151
	4,598,985	9,155,195

Amounts due by fiscal year based on loan terms are as follows:

	1990	1989
	$	$
Principal past due	739,327	596,254
1990		1,542,346
1991	992,708	1,089,916
1992	633,272	877,469
1993	541,382	706,910
1994	495,770	621,288
1995 and beyond	6,258,944	7,221,652
	9,661,403	12,655,835
Accrued interest—		
Current	391,826	466,542
Arrears	384,477	398,850
	776,303	865,392

4. Allowance for doubtful loans

	1990	1989
	$	$
Balance at beginning of the period	3,200,489	2,871,498
Write-offs, net of recoveries	(1,001,174)	(34,903)
Provision for doubtful loans—		
Current year lending	2,227,734	411,597
General provision	380,000	250,000
Reductions due to restructuring and reinstatements to accrual status	(16,960)	(297,703)
Balance at end of the period	4,790,089	3,200,489

The balance comprises 45 loans (1989—67) classified as doubtful.

5. Summary of fixed assets

	1990	1989
	$	$
Land for development	509,096	545,380
Equipment, furniture, leaseholds	928,529	726,045
Rental facilities	23,638,487	21,996,651
Tourist facilities	3,719,567	6,121,070
Agriculture and forestry facilities	1,364,609	1,734,612
	30,160,288	31,123,758
Accumulated depreciation and amortization	13,362,942	11,135,264
	16,797,346	19,988,494

The categories of rental, tourist, and agriculture and forestry facilities shown above each include land, buildings and equipment.

6. Administrative expenses

	1990	1989
	$	$
Salaries and employee benefits	1,238,771	336,361
Office and miscellaneous	643,992	137,436
Professional fees	236,982	61,536
Travel	129,486	44,441
Port Hawkesbury office	228,611	
	2,477,842	579,774

7. Guarantees

During 1976, the Industrial Development Division of the Cape Breton Development Corporation guaranteed the repayment by Sydney Steel Corporation of that Corporation's 70,000,000 11 1/4% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $26,460,000.

During 1971, the Industrial Development Division of the Cape Breton Development Corporation guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Abtiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $3,104,585.

As successor to the Industrial Development Division of the Cape Breton Development Corporation, the Corporation assumed these guarantees, which were made for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid as a result of these guarantees shall be paid out of the Consolidated Revenue Fund of Canada.

8. Commitments

(a) As at March 31 the Corporation had outstanding commitments as follows:

	1990	1989
	$	$
Development contributions	2,737,571	2,456,603
Capital expenditures	448,655	53,904
Loans	414,541	82,968
	3,600,767	2,593,475

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

(b) Future minimum payments by fiscal year on operating leases for premises, with initial non-cancellable lease terms in excess of one year, are as follows:

	$
1991	252,954
1992	252,954
1993	59,414
1994	41,820
	607,142

9. Comparative figures

Certain of the comparative figures have been reclassified to conform to the presentation adopted for the current year.

A comparative consolidated statement of operations for the four-month period of the Corporation and previous periods of the Industrial Development Division of the Cape Breton Development Corporation (CBDC/IDD) has been included in the attached schedule for information purposes only.

10. Provision for disposal of subsidiary

The Corporation has agreed, subject to Governor-in-Council approval, to sell all of the assets of Dundee Estates Limited to a private tourist operator for proceeds of $2,000,000. The sales agreement provides for a loan of $950,000 which will be forgiven by the Corporation upon completion of the required terms of the agreement. The provision for disposal of subsidiary provides for this forgiveness and the net loss on disposal of all the assets of the subsidiary. The Corporation intends to remit the net proceeds of the sale to the Consolidated Revenue Fund of Canada.

11. Provision for environmental clean-up

During the year, the Corporation discovered contaminated land in Sydport Industrial Park formerly occupied by a tenant involved in the reclamation of scrap metal. Management immediately undertook to contain the contamination and commenced a controlled clean-up operation. The estimate of $1,000,000 of costs to be incurred during this process have been recorded in the accounts at March 31, 1990.

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

SCHEDULE TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1990
(Comparative consolidated statements of operations (Note 9))

	ECBC March 31 1990 (12 months)	ECBC March 31 1989 (4 months)	CBDC/IDD November 30 1988 (8 months)	ECBC and CBDC/IDD March 31 1989 (12 months)
	$	$	$	$
Development expenses				
New business development programs	3,887,571	1,214,330	3,096,350	4,310,680
General development assistance	731,061	49,716	266,375	316,091
Provision for doubtful loans	2,413,766	233,814	901,020	1,134,834
Provision for doubtful interest	103,023	49,722	140,667	190,389
Provision for doubtful investments	1,300,000	70,000		70,000
	8,435,421	1,617,582	4,404,412	6,021,994
Operating expenses of Corporate-owned facilities				
Rental	1,775,893	505,433	1,520,880	2,026,313
Tourist	1,113,457	128,754	820,309	949,063
Agriculture and forestry	393,274	121,311	304,394	425,705
Depreciation and amortization	2,564,769	567,098	1,517,805	2,084,903
	5,847,393	1,322,596	4,163,388	5,485,984
Administrative expenses	2,477,842	579,774	1,216,969	1,796,743
Transition costs	362,047	286,015		286,015
Provision for disposal of subsidiary	2,799,200			
	5,639,089	865,789	1,216,969	2,082,758
Total operating expenses	19,921,903	3,805,967	9,784,769	13,590,736
Income from Corporate-owned facilities				
Rental	1,835,121	328,891	1,503,595	1,832,486
Tourist	1,130,619	82,328	905,995	988,323
Agriculture and forestry	37,947	21,710	23,839	45,549
	3,003,687	432,929	2,433,429	2,866,358
Interest income				
Loans	721,113	514,477	471,428	985,905
Other	393,021	91,501	160,272	251,773
Total operating income	4,117,821	1,038,907	3,065,129	4,104,036
Net operating expenses before extraordinary items	15,804,082	2,767,060	6,719,640	9,486,700
Extraordinary item				
Provision for environmental clean-up	1,000,000			
Net operating expenses	16,804,082	2,767,060	6,719,640	9,486,700

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Enterprise Cape Breton Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The consolidated financial statements include some amounts, such as the allowances for doubtful loans and interest, that are necessarily based on management's estimates and judgement.

The consolidated financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the consolidated financial statements.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. In addition, the Audit Committee of the Board oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the consolidated financial statements and for issuing his report thereon.

AUDITOR'S REPORT

TO THE MINISTER FOR THE PURPOSES OF THE ATLANTIC CANADA OPPORTUNITIES AGENCY ACT

I have examined the consolidated balance sheet of the Enterprise Cape Breton Corporation as at March 31, 1989, and the consolidated statements of equity, operations and changes in financial position for the four-month period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1989 and the results of its operations and changes in its financial position for the four-month period then ended in accordance with generally accepted accounting principles applied on a consistent basis.

Further, in my opinion, the transactions of the Corporation and of its wholly-owned subsidiaries that have come to my notice during my examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Enterprise Cape Breton Corporation Act and the by-laws of the Corporation and its wholly-owned subsidiaries.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 19, 1989

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1989

ASSETS	1989
	$
Cash and short-term investments	2,061,173
Accounts receivable	636,200
Interest receivable (net of allowance of $497,284)	368,108
Parliamentary appropriation receivable (Note 1c)	620,000
Inventories	243,473
Prepaid expenses	71,187
	4,000,141
Loans (Notes 3 and 4)	9,155,195
Investments	300,000
Fixed assets (Note 5)	19,988,494
	33,443,830

LIABILITIES	1989
	$
Accounts payable	1,447,474
EQUITY	
Equity of Canada	31,996,356
	33,443,830

Guarantees (Note 7)
Commitments (Note 8)
Comparative figures (Note 10)

On behalf of the Board:

P.B. LESAUX
Director

P.J. BATES
Director

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF EQUITY FOR THE FOUR-MONTH PERIOD ENDED MARCH 31, 1989

	1989
	$
Equity at beginnning of the period	31,343,416
Parliamentary appropriation (Note 1c)	3,420,000
	34,763,416
Net operating expenses for the period	2,767,060
Equity at end of the period	31,996,356

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE FOUR-MONTH PERIOD ENDED MARCH 31, 1989

	1989
	$
Development expenses	
New business development programs	1,214,330
General development assistance	49,716
Provision for doubtful loans and interest	353,536
	1,617,582
Operating expenses of corporate-owned facilities	
Rental facilities	505,433
Tourist facilities	128,754
Agriculture and forestry facilities	121,311
Depreciation and amortization	567,098
	1,322,596
Administrative expenses (Note 6)	579,774
Transition costs	286,015
Total operating expenses	3,805,967
Income from corporate-owned facilities	
Rental facilities	328,891
Tourist facilities	82,328
Agriculture and forestry facilities	21,710
	432,929
Interest income	
Loan interest	514,477
Other interest	91,501
Total operating income	1,038,907
Net operating expenses for the period	2,767,060

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE FOUR-MONTH PERIOD ENDED MARCH 31, 1989

	1989
	$
Financing activities	
Parliamentary appropriation	(3,420,000)
Operating activities	
Net operating expenses for the period	2,767,060
Charges not affecting cash	
Depreciation and amortization	567,098
Loan forgiveness	5,670
Provision for doubtful loans and interest	413,615
	1,780,677
Increase in non-cash operating working capital*	558,914
Cash used in operating activities	2,339,591
Investing activities	
Loan advances	698,432
Loan repayments	(640,139)
Additions to fixed assets	280,240
Proceeds from sale of fixed assets	(87,500)
Cash used in investing activities	251,033
Increase in cash and short-term investments	829,376
Cash and short-term investments at beginning of the period	1,231,797
Cash and short-term investments at end of the period	2,061,173
*Increase (decrease) in non-cash operating working capital:	
Accounts receivable	712,139
Interest receivable	(4,830)
Inventories	15,486
Prepaid expenses	(20,492)
Accounts payable	(143,389)
	558,914

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1989

1. The Corporation

(a) Authority and objectives

Enterprise Cape Breton Corporation (ECBC) was established pursuant to the Enterprise Cape Breton Corporation Act (Part II of the Government Organization Act, Atlantic Canada, 1987) which was proclaimed on December 1, 1988. Through this legislation, the mandate, powers, operations and programs of the former Industrial Development Division of the Cape Breton Development Corporation were subsumed by the newly formed Corporation. The Corporation is an agent Crown corporation listed in Schedule III, Part I of the Financial Administration Act. Its objects, as stated in its enabling legislation are:

> to promote and assist either alone or in conjunction with any person or the Government of Canada or of Nova Scotia or any agency of either of those governments, the financing and development of industry on the Island of Cape Breton to provide employment outside the coal producing industry and broaden the base of the economy of the Island.

The Corporation operates in various sectors of the local economy, with the exception of the coal industry, and uses its broad mandate and flexible financial powers to strengthen the economy of the region. The new Corporation continues to administer the programs and initiatives of its predecessor while evaluating existing activities and preparing the ground work for future directions.

(b) Amounts transferred

In summary, the amounts transferred at December 1, 1988, were as follows:

	$
Assets	32,646,512
Liabilities	1,303,096
Equity	31,343,416
Guarantees	36,478,659
Commitments	4,462,000

(c) Parliamentary appropriation

The balance of the Parliamentary appropriation voted to the Industrial Development Division of the Cape Breton Development Corporation in the amount of $2,800,000 was transferred to and received by the Corporation during the period. In addition, funding from the 1988-89 Supplementary Estimates was approved in the amount of $620,000 to fund the start-up, transitional overhead and new overhead functions of the Corporation and has been reflected in these financial statements. During this period, the Corporation incurred $286,015 in costs relating to the transition, with the balance of $333,985 to be incurred during 1989-90.

2. Significant accounting policies

(a) Basis of consolidation

(i) The financial statements of Enterprise Cape Breton Corporation include the results of the Corporation and all its subsidiaries as explained below.

	Corporation interest	Period ended
Darr (Cape Breton) Limited—Rental facility	100%	December 31
Dundee Estates Limited—Tourist facility	100%	March 31
Whale Cove Summer Village—Tourist facility	62.5%	March 31
Cape Breton Marine Farming Limited—Inactive	100%	March 31

(ii) The financial statements of Darr (Cape Breton) Limited and Dundee Estates Limited are based on the assumption that each company can continue to operate as a going concern, which assumption depends on the continued financial support of its parent.

(iii) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1989, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of this company are included in the consolidated net operating expenses. As a consequence, no minority interest for this subsidiary is shown in the consolidated balance sheet.

(b) Loans and investments

Loans and investments are recorded at the lower of cost and estimated net realizable value. Certain loans may include interest which has been capitalized as principal due to the restructuring of the terms of the loan contract.

(c) Allowances for doubtful and forgivable loans

The allowance for doubtful loans represents management's estimate of probable losses on specific loans outstanding at the end of the period. The allowance is based on a periodic evaluation of the loan portfolio in which numerous factors are considered, including the period of delinquency, market conditions, financial viability of the business, and managerial capabilities. Management has estimated the effect of these risks and uncertainties when determining the allowance for doubtful loans. Doubtful loans may be reinstated to an accrual status when, in management's opinion, the ultimate collectibility of principal and interest is reasonably assured.

Certain loans are subject to terms of forgiveness as stipulated in the loan contract. The amount eligible for forgiveness is charged to operations when eligibility conditions are met.

Actual loan losses are charged to operations while recoveries are credited. Adjustments of the allowances for doubtful and forgivable loans to the level regarded by management as being appropriate are charged to operations.

(d) Interest income

Interest income is recorded on the accrual basis until such time as management determines that a loan should be classified as doubtful. When a loan is classified as doubtful, uncollected interest for the current period and previous periods is charged to the provision for doubtful loans and interest.

Interest payments subsequently received on doubtful loans are recorded as interest income on a cash basis.

(e) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation or amortization. Depreciation and amortization are provided over the estimated useful lives of the fixed assets using the straight-line method at the rates indicated below:

Buildings	up to 25 years
Equipment and furniture	4 to 10 years
Computer equipment and software	5 years
Leasehold improvements	up to 20 years
Vehicles	3 to 4 years

ENTERPRISE CAPE BRETON CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1989—*Continued*

(f) Pension plans

The majority of employees of the Corporation participated in the Public Service Superannuation Plan or private pension plans administered by the Cape Breton Development Corporation. As of March 30, 1989, all eligible employees participate only in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Corporation. These contributions are expensed during the period in which the services are rendered and represent the total pension obligations of the Corporation.

3. Loans

An analysis of the loan balance outstanding at March 31, 1989, is as follows:

Annual interest rate	$
0 %	1,216,028
Less than 8 %	556,040
8 - 10 %	5,428,173
10 - 12 %	5,025,161
12 % and over	430,433
	12,655,835
Less: Allowance for doubtful loans (Note 4)	3,200,489
Allowance for forgivable loans	300,151
	9,155,195

Amounts due by fiscal year based on loan terms are as follows:

	$
Principal past due	596,254
1990	1,542,346
1991	1,089,916
1992	877,469
1993	706,910
1994	621,288
1995 and beyond	7,221,652
	12,655,835
Accrued interest—	
Current	466,542
Arrears	398,850
	865,392

4. Allowance for doubtful loans

	$
Balance at beginning of the period	2,871,498
Write-offs, nets of recoveries	(34,903)
Provision for doubtful loans—	
Current year lending	411,597
General provision	250,000
Reductions due to restructuring and reinstatements to accrual status	(297,703)
Balance at end of the period	3,200,489

The balance comprises 67 loans classified as doubtful.

5. Fixed assets

	$
Land for development	545,380
Equipment, furniture, leaseholds	726,045
Rental facilities	21,996,651
Tourist facilities	6,121,070
Agriculture and forestry facilities	1,734,612
	31,123,758
Less accumulated depreciation and amortization	11,135,264
	19,988,494

The categories of rental, tourist, and agriculture and forestry facilities shown above each include land, buildings and equipment.

6. Administrative expenses

	$
Salaries and employee benefits	336,361
Office and miscellaneous	137,436
Professional fees	61,536
Travelling expenses	44,441
	579,774

7. Guarantees

During 1976, the Industrial Development Division of the Cape Breton Development Corporation guaranteed the repayment by Sydney Steel Corporation of that corporation's $70,000,000 11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $30,310,000.

During 1971, the Industrial Development Division of the Cape Breton Development Corporation guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Abtiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $4,636,982.

As successor to the Industrial Development Division of the Cape Breton Development Corporation, the Corporation assumed these guarantees, which were made for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid as a result of these guarantees shall be paid out of the Consolidated Revenue Fund of Canada.

8. Commitments

(a) As at March 31, 1989, the Corporation had outstanding commitments as follows:

	$
Contributions	2,456,603
Capital expenditures	53,904
Loans	82,968
	2,593,475

ENTERPRISE CAPE BRETON CORPORATION—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1989—*Concluded*

(b) Future minimum payments by fiscal year on operating leases for premises, with initial non-cancellable lease terms in excess of one year, are as follows:

	$
1990	255,319
1991	255,319
1992	255,319
1993	41,832
1994	41,832
	849,621

9. Incomes taxes

The Corporation has not been prescribed as a taxable federal Crown corporation under the provisions of the Income Tax Act.

10. Comparative figures

The consolidated financial statements do not include comparative figures as this is the first period of operations of the Corporation. A comparative consolidated statement of operations for the four-month period of the Corporation and previous periods of the Industrial Development Division of the Cape Breton Development Corporation (CBDC/IDD) has been included in the attached schedule for information purposes only.

SCHEDULE TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1989
(Comparative consolidated statements of operations (Note 10))

	ECBC March 31 1989 (4 months)	CBDC/IDD November 30 1988 (8 months)	ECBC and CBDC/IDD March 31 1989 (12 months)	CBDC March 31 1988 (12 months)
	$	$	$	$
Development expenses				
New business development programs	1,214,330	3,096,350	4,310,680	3,366,564
General development assistance	49,716	266,375	316,091	400,759
Provision for doubtful loans and interest	353,536	1,041,687	1,395,223	(114,409)
	1,617,582	4,404,412	6,021,994	3,652,914
Operating expenses of Corporate-owned facilities				
Rental facilities	505,433	1,520,880	2,026,313	1,481,276
Tourist facilities	128,754	820,309	949,063	1,390,776
Agriculture and forestry facilities	121,311	304,394	425,705	455,682
Depreciation and amortization	567,098	1,517,805	2,084,903	1,589,290
	1,322,596	4,163,388	5,485,984	4,917,024
Administrative expenses	579,774	1,216,969	1,796,743	1,682,101
Transition costs	286,015		286,015	
Total operating expenses	3,805,967	9,784,769	13,590,736	10,252,039
Income from Corporate-owned facilities				
Rental facilities	328,891	1,503,595	1,832,486	1,909,722
Tourist facilities	82,328	905,995	988,323	1,036,915
Agriculture and forestry facilities	21,710	23,839	45,549	32,285
	432,929	2,433,429	2,866,358	2,978,922
Interest income				
Loan interest	514,477	471,428	985,905	690,497
Other interest	91,501	160,272	251,773	246,664
Total operating income	1,038,907	3,065,129	4,104,036	3,916,083
Net operating expenses for the period	2,767,060	6,719,640	9,486,700	6,335,956

EXPORT DEVELOPMENT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by management in accordance with accounting principles generally accepted in Canada, consistently applied, which conform in all material respects with international accounting standards. The integrity and objectivity of the data in these financial statements are management's responsibility. The financial statements include some amounts, such as the allowance for losses on loans, that are necessarily based on management's best estimates and judgement.

In this report, the Auditor General of Canada has stated that in his opinion the value of sovereign loans receivable are significantly overstated because management's estimate for the allowance for losses on loans is significantly understated by at least $500 million, and therefore does not conform to generally accepted accounting principles. The basis for this qualification is that the Auditor General does not agree with the Corporation's policy as stated in Note 2 to the financial statements that, except in the rare instance of outright repudiation or the write-off of asset value agreed to by creditors, the ultimate collectibility of a sovereign obligation is not subject to question. The Board of Directors and management are in fundamental disagreement with the Auditor General's opinion.

During the year, the Corporation has recognized major changes in the accounting treatment of sovereign debt by the international financial community and increases both actual and prospective in its non-current loan portfolio. In view of this, management has made a substantial $200 million increase in the charge to income relating to the general allowance by transferring to the allowance for losses on loans the Reserve for Contingencies ($100 million), previously set aside for unforeseen circumstances, and from retained earnings ($100 million) representing the previous successes of the Corporation.

The general allowance of $375.9 million includes $324.8 million that management has prudently set aside to cover the potential costs of delays associated with the collection of sovereign non-current loans in the Corporation's portfolio and is unrelated to any specific loan principal. The Corporation's non-accrual of income policy with respect to non-current loans, together with provision expenses, has reduced revenue by $395.9 million in fiscal 1989 in response to repayment difficulties currently being experienced by many countries. These policies and resultant allowances described in Note 7 to the financial statements, when combined with the greatly improved quality of the committed but undisbursed loans receivable portfolio, have led the Board of Directors to conclude that the recovery estimates on sovereign risk loans are proper and that additional loan loss reserves at this time are neither necessary nor appropriate.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of Directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis.

The Board of Directors is responsible for all business undertaken by the Corporation. Contracts which, in the opinion of the Board of Directors, involve risks for a term or an amount in excess of that which the Corporation would normally undertake, may be entered into under the authority of the Governor General in Council where the Minister considers them to be in the national interest. The Board of Directors is not accountable for such contracts, its obligation in relation thereto being limited to ensuring that they are administered in a sound manner. Funds required for such contracts are paid to the Corporation by Canada, and funds recovered are remitted to Canada, net of amounts withheld to cover related administrative expenses. The administration of accounts on behalf of Canada are shown in Note 16 to the Corporation's financial statements.

The Auditor General of Canada conducts an independent examination, in accordance with generally accepted auditing standards, and expresses his opinion on the financial statements. His report is presented on the following page.

R.L. Richardson
President and Chief Executive Officer

M.D.J. Bakker
Senior Vice-President Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have examined the balance sheet of the Export Development Corporation as at December 31, 1989 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Loans principal receivable and accrued interest and fees of $5.530 billion include sovereign loans in the amount of $4.718 billion. Against the $5.530 billion loans receivable, the Corporation has recognized an allowance for losses on loans of $376 million. In my opinion, the net loans receivable of $5.154 billion is overstated because the allowance for losses on loans is significantly understated and, therefore, does not conform to generally accepted accounting principles. The basis for my reservation is that I do not agree with the Corporation's policy on the ultimate collectibility of sovereign loans receivable as stated in Note 2 to the financial statements. In my view, the allowance for losses on loans should include a reasonable estimate of losses on sovereign loans receivable. My analysis indicates that the allowance for losses on loans should be increased by at least $500 million. If a reasonable allowance for losses on loans had been established, the net loans receivable of $5.154 billion would have been reduced by at least $500 million, and the effect of recognizing the resulting losses would have resulted in retained earnings becoming a deficit of at least $492 million causing a significant impairment of shareholder's equity.

In my opinion, except for the overstatement of the value of loans receivable as described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Export Development Act and the by-laws of the Corporation.

In accordance with Section 132(2)(b) of the Financial Administration Act, I would like to call your attention to Section 14 of the Export Development Act which establishes a limit on the total amount of borrowing by the Corporation. The Act allows the Corporation to borrow up to a maximum of ten times the aggregate of its paid in capital from time to time and the retained earnings, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada.

The Corporation and the Government have received legal opinions that the Corporation may, under its statutory borrowing limit, lawfully borrow up to ten times its paid in share capital, even if the Corporation were to have a deficit. In light of the circumstances described in the second paragraph above, Parliament may want to consider the continued appropriateness of the borrowing limit contained in Section 14 of the Export Development Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
March 7, 1990

EXPORT DEVELOPMENT CORPORATION—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Loans receivable (Notes 3, 4, 5 and 6)		
Long-term	4,585,653	4,549,788
Current portion of long-term	812,391	795,367
	5,398,044	5,345,155
Accrued interest and fees	131,527	167,970
	5,529,571	5,513,125
Less: allowance for losses on loans (Note 7)	375,951	166,635
	5,153,620	5,346,490
Cash and marketable securities		
Cash and short-term deposits	1,175,647	985,913
Marketable securities (Market value: 1989—$182,768; 1988—$122,231)	176,670	121,838
Accrued interest	23,637	16,750
	1,375,954	1,124,501
Other assets		
Unamortized debt discount and issue expenses	22,336	30,183
Recoverable insurance claims (Note 11)	5,127	10,157
Other	9,753	11,122
	37,216	51,462
	6,566,790	6,522,453

LIABILITIES	1989	1988
Loans payable (Note 12)		
Long-term	2,649,095	2,882,223
Current portion of long-term	848,376	470,520
	3,497,471	3,352,743
Short-term	1,975,056	1,867,978
	5,472,527	5,220,721
Accrued interest	172,423	165,988
	5,644,950	5,386,709
Other liabilities and deferred revenues		
Accounts payable	24,204	28,266
Deferred revenues and other credits	144,142	159,241
Allowance for claims on insurance and guarantees (Note 10)	48,659	44,567
	217,005	232,074
SHAREHOLDER'S EQUITY		
Share capital (Note 13)	697,000	697,000
Reserve for contingencies		100,000
Retained earnings	7,835	106,670
	704,835	903,670
	6,566,790	6,522,453

Commitments and contingent liabilities (Notes 8 and 9)

Approved by the Board of Directors:

M. D. J. BAKKER
Chief Financial Officer

V. EDWARD DAUGHNEY
Director

R. L. RICHARDSON
Director

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Loans and guarantees		
Interest earned	479,012	481,829
Fees earned	34,394	24,641
Investment interest earned	80,042	82,493
	593,448	588,963
Interest expense		
Long-term	345,002	342,191
Short-term	162,355	141,198
Provision for losses on loans	271,275	81,926
	778,632	565,315
	(185,184)	23,648
Insurance and guarantees		
Premiums and fees earned	25,543	23,527
Investment interest earned	10,871	6,604
	36,414	30,131
Provision for claims	12,115	12,721
	24,299	17,410
(Loss) income from operations	(160,885)	41,058
Administrative expenses	37,950	36,832
Net (loss) income	(198,835)	4,226
Retained earnings		
Beginning of year	106,670	102,444
Add: transfer from reserve for contingencies	100,000	
End of year	7,835	106,670

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Operations		
Statement of income		
Net (loss) income	(198,835)	4,226
Items not affecting cash		
Provision for losses on loans	271,275	81,926
Provision for claims	12,115	12,721
Decrease in accruals of interest and fees	36,321	17,184
Other changes	13,450	15,873
	134,326	131,930
Assets and liabilities		
Loans receivable disbursed	(853,641)	(582,311)
Loans receivable repaid	760,610	707,200
Items not affecting cash		
Net decrease in deferred revenue	(13,746)	(2,250)
Interest rescheduled	(68,452)	(54,336)
Loan interest written off	(57,475)	(65,455)
	(232,704)	2,848
Cash (used in) provided from operations	(98,378)	134,778
Treasury		
Issue of long-term debt	741,605	738,445
Repayment of long-term debt	(523,777)	(1,022,593)
Increase in short-term loans	152,315	307,574
Cash provided from financing	370,143	23,426
Increase in cash and marketable securities	271,765	158,204
Foreign exchange on opening balance of cash	(27,199)	(89,122)
Cash and marketable securities		
Beginning of year	1,107,751	1,038,669
End of year	1,352,317	1,107,751

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

1. Act of incorporation and corporate mandate

Export Development Corporation was established on October 1, 1969 by the Export Development Act (The Act), a statute of the Parliament of Canada. The Corporation was created as an agent of Her Majesty in right of Canada for the purpose of facilitating and developing trade between Canada and other countries, by the provision of loans, guarantees and insurance. The Corporation is accountable for its affairs to Parliament through the Minister for International Trade.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with international accounting standards. A summary of significant accounting policies follows:

Loans receivable

Loans receivable, mainly to sovereign entities, are stated in the Canadian dollar equivalent of the original amounts disbursed less repayments and includes where applicable interest capitalized as part of the rescheduling or restructuring process of loans with payment difficulties.

As an export credit agency of Her Majesty in right of Canada, the Corporation benefits from Canada's membership in the Paris Club, an international group, formed to deal on a multilateral basis with payment difficulties experienced by sovereign entities. Through the auspices of this Club and with subsequent negotiation, rescheduling agreements are arranged coupled with the implementation of International Monetary Fund disciplines to alleviate these payment problems. This negotiation process normally takes up to one year and is considered by the Corporation as part of its normal collection routine.

It is management's opinion, based on the Corporation's experience, that except in the rare instance of outright repudiation or the write-off of asset value agreed to by creditors the ultimate collectibility of a sovereign obligation is not subject to question although indefinite delays in repayment of principal and interest may have to be accepted. This opinion is also shared by the Government of Canada as stated in its accounting policies in the Public Accounts. Although it is not possible at this time for management to accurately determine the amount, if any, of the financial impact of these uncertainties and delays, the Corporation in order to be prudent has established policies with respect to non-current sovereign loans and a general allowance for any financial impact from these loans.

Loan interest and fees earned

In 1989, the Corporation changed its accounting policy regarding interest revenue recognition. Interest is accrued on principal receivable until such time as the loan becomes non-performing. Non-performing is defined as any loan where significant payments have not been received for a period of one hundred and eighty days. Prior period financial statements were not restated as the effect is immaterial.

Loan fees are taken into income over the disbursement and repayment periods of a loan.

Non-current loans receivable

Subsequent to a review of the payment history and an assessment of the collectibility of the loans, the Corporation may deem certain loans non-current. Non-current is defined as any loan where there is significant doubt as to collectibility in the short to medium term, where significant payments have not been received for a period of one year after a rescheduling agreement has been signed, or two years where rescheduling measures have not been undertaken. As a result, the Corporation terminates all interest accruals on these loans and reverses previously accrued interest over a period of up to twelve months following the loan becoming non-current. As well the capitalization of interest in future rescheduling agreements is not recognized for accounting purposes.

Non-current loans are restored to an accrual basis when regular repayment patterns of all or substantially all amounts due have been established, which is usually over a one to two year time period and normally after a rescheduling agreement has been signed, and there is reasonable assurance that the repayment pattern will continue in future years.

In addition to not recognizing interest on these loans, in most cases any undisbursed balances on signed loan agreements are cancelled or frozen, and sovereign borrowers are declared ineligible for further financing to prevent any increased exposure resulting from new business.

Specific allowance for losses on commercial loans receivable

The allowance for losses on loans is based on a review of collectibility, at least annually, of all loans to commercial borrowers. As the result of this review, the Corporation charges to income an amount sufficient to specifically provide for potential losses on commercial loans receivable portfolio to reflect the impairment of the related commercial loan assets.

General allowance for losses on loans receivable

In addition to specific allowances for losses on commercial loans, the Corporation prudently sets aside a general allowance on the loans receivable portfolio for which no specific provision has been made. In 1989, this allowance was supplemented through application of the amount of reserve for contingencies and retained earnings by an additional $200 million based on management's perception of changed circumstances in the world and the significant increase in the Corporation's non-current loans.

The major circumstances affecting management's perception include the major changes in the international financial community in the accounting treatment of sovereign debt, the initial impact on commercial banks and debtor countries of the Brady Plan initiatives, the decisions by some Paris Club participating governments to offer a variety of options for reducing the debt burden of the poorest nations and the changes in the Corporation's non-current sovereign loan portfolio where the actual increases incurred in 1989 and prospective increase for 1990 greatly exceed the marginal increases for the preceding two years.

This general allowance reflects the amount that management has prudently set aside to cover the potential costs of delays associated with the ultimate collection of sovereign non-current loans in EDC's portfolio, it is unrelated to any specific loan principal and is non-specific in terms of amount to any specific event mentioned above.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Continued*

Reserve for contingencies

The Corporation had established, through transfers from retained earnings, a reserve for contingencies with respect to possible unforeseen decreases in the value of loans receivable or claims on insurance and guarantees. In 1989 the reserve for contingencies was credited back to retained earnings.

Non-accrued interest on non-current loans receivable

The cumulative amount of non-accrued interest and non-recognized capitalized interest has the effect over time of increasing the amounts legally due to the Corporation. This is recognized in the ongoing collection process and the rescheduling negotiations. It is management's best estimate that this accounting approach is the most appropriate and provides the Corporation with additional off balance sheet allowances.

Marketable securities

Marketable securities are valued at the lower of cost and market value as at the balance sheet date.

Recoverable claims

Claims payments are recorded at estimated recoverable values. Non-recoverable amounts are charged to the appropriate allowance for claims on insurance and guarantees. Subsequent net gains or losses on recovery are credited or charged to the allowance.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities.

Investment interest earned

Investment interest, which is substantially earned outside Canada, is prorated between loans and guarantees and insurance and guarantees on the basis of average funds invested.

Interest expense

Interest expense includes hedging expenses, and the amortization of debt discount and issue expenses which are charged to income over the life of the debt on a straight line basis.

Insurance premiums

Insurance premiums and fees are earned in Canada. For short-term insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

Translation of foreign currency

The Corporation hedges its U.S. dollar assets and liabilities on a total portfolio basis. Any net exposure to future changes in the U.S. dollar foreign exchange rate is due to short-term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in U.S. dollars in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in U.S. dollars are translated into Canadian dollars at exchange rates prevailing at year-end.

Income and expenses are translated at average monthly exchange rates in effect during the year. Exchange gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

3. Loans receivable

Current (which includes performing and non-performing) and non-current loans receivable from both sovereign and commercial borrowers are mostly at fixed interest rates established in competition with similar export credit agencies in other countries and generally below commercial rates. These loans are as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Non-current	1,019,841	692,468
Within 12 months		
—Fixed	575,597	540,195
—Floating	172,333	108,174
Overdue	64,461	146,998
1990		688,819
1991	661,668	630,588
1992	566,677	572,785
1993	473,580	445,808
1994	435,324	407,383
1995 and thereafter	1,428,563	1,111,937
Total	5,398,044	5,345,155
Commercial loans included above	680,633	684,279
Floating rate loans, generally based on LIBOR rates, included in total loans	1,563,607	1,276,692
The geographic distribution of these loans is as follows:		
Pacific and North Asia	535,942	562,986
South Asia	460,797	372,815
Middle East and East Africa	376,596	397,349
North and West Africa	1,246,005	1,119,639
Eastern Europe	415,387	641,320
Western Europe	454,950	479,018
USA and Caribbean	486,924	455,453
Mexico and Central America	324,606	297,716
South America East	548,536	467,561
South America West	548,301	551,298
Total	5,398,044	5,345,155

4. Overdues on current loans receivable

Amounts overdue consist of principal instalments and billed interest and fees that have not been received in accordance with the specified terms contained in the related loan agreements.

The geographic distribution of the overdue principal and recognized interest, in the amounts of $64,461 thousand (1988—$146,998 thousand) and $27,006 thousand (1988—$62,612 thousand) respectively, is as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Pacific and North Asia	97	2,283
South Asia	14	
Middle East and East Africa	67,736	22,927
North and West Africa	14,434	29,178
Eastern Europe	1	7
Western Europe	898	5,388
USA and Caribbean	1,028	16,469
Mexico and Central America	679	2,748
South America East	2,048	124,811
South America West	4,532	5,799
Total	91,467	209,610

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Continued*

5. Rescheduled and restructured amounts on current loans receivable

Rescheduled and restructured amounts during the year are as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Principal	172,855	108,175
Interest	40,758	50,095
Total	213,613	158,270

The geographic distribution of rescheduled and restructured current loans receivable is as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Pacific and North Asia	22,102	15,796
South Asia		
Middle East and East Africa	82,328	83,585
North and West Africa	95,881	143,094
Eastern Europe		
Western Europe	60,490	64,972
USA and Caribbean	65,567	37,830
Mexico and Central America	90,178	69,335
South America East	168,889	167,329
South America West	22,867	19,773
Total	608,302	601,714
Commercial amounts included above	32,852	38,614
Amounts overdue	8,501	15,765

6. Non-current loans receivable

Due to the weakening of economic conditions over time, certain loans where there is risk of long repayment delays or, in respect of commercial loans, significant doubt as to collectibility are placed in the non-current category. Non-current amounts receivable are as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Sovereign, mainly in South America, Eastern Europe and North and West Africa	936,904	593,208
Commercial, mainly in the USA	82,937	99,260
Total	1,019,841	692,468

In addition, at December 31, 1989, the accumulated interest not recognized on non-current loans amounted to $451,093 thousand (1988—$341,122 thousand) of which $430,257 thousand related to sovereign loans (1988—$286,063 thousand). Total interest on non-current loans not recognized as revenue in 1989 amounted to $124,681 thousand (1988—$89,438 thousand).

7. Allowances for losses on loans

Allowances for losses are as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Balance sheet allowances		
General allowance	324,872	107,819
Specific allowance	51,079	58,816
Total	375,951	166,635
Off balance sheet allowance		
Non-accrued interest revenue	462,064	341,122

Allowances were increased by $395,956 thousand (1988—$171,364 thousand) in the year of which $271,275 thousand (1988—$81,926 thousand) was charged through the income statement.

The $124,681 thousand (1988—$89,438 thousand) of non-current interest revenue in the year was augmented by $57,475 thousand (1988—$65,455 thousand) of written-off interest accrued on non-current and non-performing loans during the qualification periods. In accordance with Corporate accounting policies, this write-off was charged against the general allowance.

Other decreases in the allowances and accumulated non-accrued revenue of $4,484 thousand and $61,214 thousand (1988—$12,971 thousand and $19,468 thousand) were due mainly to foreign exchange, payments received and restructuring adjustments.

8. Loans—Statutory limits and commitments

The Act allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $7,652 million (1988—$7,337 million). Of this amount, undisbursed commitments on signed loan agreements are $2,195 million (1988—$1,933 million) with the balance representing loans receivable and loans with recourse to the Corporation.

The Corporation expects to fund these undisbursed commitments near the time of their disbursement, typically over a three year period, by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock. The Corporation generally attempts to match maturities and currencies with those of its average export loans.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Continued*

9. Insurance—Statutory limits and contingent liabilities

The Act specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $4,383 million (1988—$3,431 million).

Contingent liabilities with respect to insurance and related guarantees of the Corporation included in the above positions are as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Pacific and North Asia	488,828	318,668
South Asia	296,644	216,219
Middle East and East Africa	160,550	174,381
North and West Africa	434,445	293,556
Eastern Europe	87,145	44,326
Western Europe	440,415	501,665
North America and Caribbean	602,155	613,485
Mexico and Central America	477,664	338,349
South America East	152,173	123,410
South America West	75,807	68,313
Total	3,215,826	2,692,372

10. Insurance and guarantees—Allowance for claims

The experience under short and medium term programmes is as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Allowance at beginning of year	44,567	35,369
Provision during the year	12,115	12,721
Net write-offs	(8,023)	(3,523)
Allowance, end of year	48,659	44,567

11. Recoverable insurance claims

Activity for the year is as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Recoverable claims at beginning of year	10,157	8,867
Claims paid	19,793	26,968
Claims recovered	(16,231)	(21,529)
Net write-downs	(8,592)	(4,149)
Recoverable claims, end of year	5,127	10,157

12. Loans payable

The Act allows the Corporation to borrow up to a maximum of ten times the aggregate of its paid in capital from time to time and the retained earnings, if any, determined in accordance with the most recent Audited Financial Statements. As at December 31, 1989 and based on 1988 Audited Financial Statements, this formula produced a limit of at least $6,970 million (1988—$7,994 million) against which borrowings amounted to $5,473 million (1988—$5,221 million).

Loans payable mature as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Within 12 months		
—Fixed	674,263	518,221
—Floating	2,149,169	1,820,277
1990		773,517
1991	499,071	540,142
1992	725,887	633,222
1993	226,227	229,797
1994	74,561	76,600
1995 and therafter	1,123,349	628,945
Total	5,472,527	5,220,721
Commercial loans included above at fixed rates	2,610,061	2,645,172
Floating rate and short-term fixed rate revolving loans	2,862,466	2,575,549

The Corporation also had lines of credit and overdraft facilities aggregating $2,572 million at December 31, 1989 (1988—$2,618 million).

13. Share capital

The authorized share capital is $1.5 billion consisting of 15 million shares with a par value of $100 each. The number of shares issued and fully paid is 6,970 thousand (1988—6,970 thousand).

14. Foreign currency balances

The Corporation has substantial assets and liabilities in U.S. dollars and in other currencies. The Canadian dollar equivalent after taking into consideration forward exchange contracts is as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
U.S. dollars		
Assets	4,826,158	4,634,279
Liabilities	4,825,916	4,680,168
Net exposure	242	(45,889)
Rate of exchange U.S. $1.00	1.1585	1.1925
Austrian schillings, British pounds, Deutsche marks, European currency units, French francs, Swiss francs and Yen		
Assets	396,499	228,003
Liabilities	368,130	188,697
Net exposure	28,369	39,306

EXPORT DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

15. Related party transactions

Transactions with Canada are summarized as follows:

	December 31	
	1989	1988
	(in thousands of dollars)	
Income and expense items		
Administrative expenses recovered	6,956	6,923
Interest earned	402	470
Less: interest expense		1,648
Total due to the Corporation	7,358	5,745

Amounts due to (due from) Canada

	December 31	
	1989	1988
	(in thousands of dollars)	
Canada bonds and Canadian Crown Corporation bonds	(9,844)	(5,028)
Accrued interest receivable	(58)	(22)
Accounts administered for Canada	19,628	21,209
Total	9,726	16,159

The Government of Canada has established an understanding that it may seek Parliamentary appropriations to eliminate any losses the Corporation might incur.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

The Corporation also enters into transactions with other Crown corporations in the normal course of business.

16. Accounts administered for Canada

(a) Pursuant to the Act, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor in Council for which the Board of Directors is not accountable other than in respect of the administration of the contracts. These accounts (commonly known as Canada Account(s)) are maintained separately from the Corporation's accounts, and are consolidated annually as at March 31 with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. The assets administered for Canada, mainly loans receivable and accrued interest and fees recorded in accordance with accounting policies and practices approved by the Government of Canada, amounted to $1,027 million (1988—$926 million).

(b) Canada account statutory limits, commitments and contingent liabilities

The Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion. The position against this limit, determined in accordance with the requirements of the Act, is $1,375 million (1988—$1,201 million).

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion. The position against this limit, determined in accordance with the requirements of the Act, is $62 million (1988—$321 million). Contingent liabilities of the Accounts Administered for Canada included in the above positions amounted to $58 million (1988—$298 million).

FARM CREDIT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of Farm Credit Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts, such as the allowance for loan losses and the valuation of real estate acquired in settlement of loans, that are necessarily based on management's estimates and judgement.

The financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

The approach followed by the Corporation to estimate the allowance for loan losses, on a consistent basis with past years, includes a specific review of undersecured loans and a general estimate of probable losses inherent in the secured portion of the portfolio.

As a result of loans going through the recovery process the amount of the allowance attributable to specific individual loans has declined from the March 31, 1989 level. The increased uncertainty facing Canadian agriculture at this time, and its potential negative impact on farmers' ability to repay and the value of the Corporation's security has, in management's judgement, necessitated an increase in the general component of the allowance by $90 million. The general allowance is prudential in nature, and provides for loan losses which have not been specifically identified.

Other than an amount of $3.2 million, which was charged to operations to provide for probable loan losses on current year lending, no amount has been charged to or credited to operations with regard to the allowance for loan losses. The Board of Directors supports management's opinion that, in an environment of high interest rates, low export prices, forecasts of reduced farm incomes, particularly in the grain sector, and the uncertainty surrounding the current GATT negotiations, it would be imprudent to further reduce the allowance at this time.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal control is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have full and free access to the Audit Committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

James J. Hewitt
Chairman and Chief Executive Officer

Max Pierce
Senior Vice-President
Finance

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1990 and the statements of operations and deficit and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

Loans of $3,573 million are stated net of an allowance for loan losses of $279 million. Although the Corporation has provided me with evidence and analyses in support of the inclusion of $188 million in the allowance, it was unable to provide adequate support for the balance of $91 million. As a consequence, I was unable to satisfy myself as to the appropriateness of this additional amount. Accordingly, I was unable to determine whether any adjustments might be necessary to the allowance for loan losses and consequentially to the change in estimate-provision for loan losses, the net income (loss) for the year and the deficit.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself with respect to the appropriateness of the additional $91 million in the allowance for loan losses described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Farm Credit Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 7, 1990

FARM CREDIT CORPORATION—*Continued*

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Cash and short-term investments	48,104	40,894
Accounts receivable	2,277	4,720
Loans, net of allowance for loan losses of $279,365 (1989—$350,000) (Notes 3 and 4)	3,573,414	3,832,351
Real estate acquired in settlement of loans (Note 5)	178,281	135,642
Fixed assets	5,113	3,793
Unamortized debt discount and issue expenses	9,530	14,319
	3,816,719	4,031,719

LIABILITIES	1990	1989
Accounts payable and accrued liabilities	16,466	6,549
Short-term notes	110,456	69,269
Provision for employee termination benefits	3,154	2,807
Loans payable (Note 6)	3,760,523	4,624,285
	3,890,599	4,702,910
DEFICIENCY OF CANADA		
Contributed capital (Note 8)	818,333	218,333
Deficit	(892,213)	(889,524)
	(73,880)	(671,191)
	3,816,719	4,031,719

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board by:

JAMES J. HEWITT
Chairman and Chief Executive Officer

GEORGE KLOSLER
Director

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Interest income		
Loans receivable	386,347	389,410
Short-term investments	13,801	5,581
	400,148	394,991
Interest expense		
Loans payable	356,545	410,972
Short-term notes	13,305	11,840
	369,850	422,812
Net interest income (expense)	30,298	(27,821)
Provision for loan losses—Current year lending (Note 4)	(3,202)	(2,203)
Lease and other revenue from real estate, net of operating expenses of $5,496 (1989—$5,653)	20,779	11,157
Other income	1,763	1,377
Income (loss) before non-interest expenses	49,638	(17,490)
Administrative expenses	47,337	39,444
Income taxes—Large corporations capital tax (Note 9)	4,990	
Loss from current year's operations	(2,689)	(56,934)
Change in estimate—Provision for loan losses		22,372
Loss for the year	(2,689)	(34,562)
Deficit at beginning of the year	889,524	854,962
Deficit at end of the year	892,213	889,524

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN CASH POSITION FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Loss for the year	(2,689)	(34,562)
Items not involving cash		
Net provision for loan losses	3,202	(20,169)
Change in accrued interest receivable	4,285	19,185
Change in accrued interest payable	(9,100)	(14,736)
Amortization of debt discount and issue expenses	4,789	5,148
Provision for income taxes	4,990	
Other	7,700	(3,012)
Cash provided by (used in) operating activities	13,177	(48,146)
Investing activities		
Loans to farmers	(185,338)	(107,958)
Loans receivable repaid	313,409	330,232
Proceeds from disposal of real estate	75,748	78,551
Other	3,689	(1,546)
Cash provided by (used in) investing activities	207,508	299,279
Financing activities		
Loans from Canada	256,550	130,350
Loans repaid to Canada	(998,669)	(246,896)
Loans repaid to capital markets	(112,543)	
Increase in contributed capital	600,000	
Change in short-term notes	41,187	(112,674)
Cash provided by (used in) financing activities	(213,475)	(229,220)
Increase in cash and short-term investments	7,210	21,913
Cash and short-term investments at beginning of the year	40,894	18,981
Cash and short-term investments at end of the year	48,104	40,894

The accompanying notes are an integral part of the financial statements.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. The Corporation

(a) Authority and objectives

Farm Credit Corporation ("the Corporation") was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board and is an agent Crown corporation named in Part I of Schedule III to the Financial Administration Act. The Corporation makes and administers farm loans under the authority of the Farm Credit Act and the Farm Syndicates Credit Act, and administers programs as requested by the Government of Canada ("the government").

The Corporation's objective, as clarified in the Corporate Plan approved in 1988, is to provide mortgage credit and complementary financial services to Canadian farmers on a break-even basis and, when called upon by the government, to deliver specific government programs on a cost-recovery basis.

(b) Financial restructuring

The government has approved a financial restructuring for the Corporation which covers a four-year period ending March 31, 1992. It provides for the financial restructuring of the Corporation and establishes operating policies and management guidelines within which the Corporation is to operate.

2. Significant accounting policies

(a) Revenue recognition

Interest income is recorded on the accrual basis until such time as management determines that a loan should be classified as non-accrual. A loan is classified as non-accrual when:

Principal or interest is six months past due, unless the loan is well secured, or

When circumstances indicate doubt as to the ultimate collectibility of principal or interest.

When a loan is classified as non-accrual, uncollected interest recognized in the year is reversed against interest income and, where necessary, uncollected interest recognized in previous years is provided for in the allowance for loan losses.

Interest payments on non-accrual loans are recorded as interest income when received, where it has been determined that the loan does not require a specific provision for loss; otherwise, they are credited to principal.

Non-accrual loans return to accrual status when, in management's opinion, the ultimate collection of principal and interest is reasonably assured.

Lease and other revenues from real estate are recorded when earned.

Loan fees and charges are recorded as other income when earned.

(b) Allowance for loan losses

The allowance for loan losses represents management's best estimate of probable losses on the loans outstanding at the end of the year. The allowance has a specific component which is based on the review of outstanding undersecured loans and a general component, which is prudential in nature, to provide for loan losses which have not yet been specifically identified.

The allowance is based on a periodic evaluation of the loan portfolio in which numerous factors are considered including future land values, commodity prices, federal and provincial governments' programs, and climatic conditions. Management has estimated the effect of these risks and uncertainties when determining the allowance for loan losses. However, future agricultural and economic conditions are not predictable with certainty and, therefore, actual loan losses may vary from management's estimate.

The government has agreed to reimbusre the Corporation for concessions it will make to farmers during the next year as a result of its participation in the Farm Debt Review Board process. The type of concessions to be made through the process, and the extent to which they will reduce the Corporation's loan losses, are not presently known. They are, therefore, not included in establishing the allowance for loan losses.

Actual loan losses, write-downs of acquired real estate, and losses on the sale of real estate are charged to the allowance while recoveries are credited to the allowance. Adjustments of the allowance to the level regarded by management as being appropriate are applied to operations.

(c) Real estate acquired in settlement of loans

Real estate is recorded at the lower of the amount of the loan outstanding or the estimated net realizable value at the time of acquisition. Subsequent declines in estimated net realizable value are recorded in the year in which they occur.

(d) Farm debt review process

Amounts received on behalf of farmers for concessions granted by the Corporation under the farm debt review process are applied as if they had been received directly from the farmers.

(e) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation or amortization. Depreciation and amortization are provided over the estimated useful lives of the fixed assets according to the following methods and rates:

	Methods	Rates
Equipment and furniture	Declining balance	20%
Computer equipment and software	Straight-line	20%
Leasehold improvements	Straight-line	Lease term plus the first renewal option

(f) Debt discount and issue expenses

Debt discount and issue expenses are amortized on a straight-line basis over the life of the debt and are included in interest expense on loans payable.

(g) Translation of foreign currencies

Loans and related interest payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The differences between the ultimate amounts payable at the contracted rates and the cash proceeds of the debt issues are included with debt discount and issue expenses. These amounts are amortized on a straight-line basis and are charged to interest expense over the lives of the obligations.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(h) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the plan are limited to matching the employees' contributions for current service. These contributions are expensed during the year in which the services are rendered and represent the total pension obligations of the Corporation.

(i) Employee termination benefits

On termination of employment, employees are entitled to benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

(j) Income taxes

The Corporation follows the tax allocation method of providing for income taxes. The cumulative differences between tax calculated on such a basis and taxes currently payable are essentially timing differences and result in deferred income taxes. The Corporation has deferred tax benefits which have not been recorded and will only be recognized when there is virtual certainty that they will be realized.

3. Loans

	Annual interest rate	1990	1989
	%	(in thousands of dollars)	
Loans to farmers, secured by mortgages	5-16¾	3,808,429	4,137,681
Loans to farm syndicates, secured by notes	6¼-16½	5,400	4,858
Loans receivable from real estate sales, secured by agreements for sale or mortgages	5-15 ¾	38,950	39,812
		3,852,779	4,182,351
Less: allowance for loan losses		279,365	350,000
		3,573,414	3,832,351
Amounts due by fiscal year, based on loan terms, are as follows:			
Principal past due		48,640	55,550
1990			425,767
1991		236,661	252,293
1992		294,419	294,685
1993		294,176	290,456
1994		422,187	456,964
1995		377,520	335,925
1996 and beyond		1,995,748	1,836,342
		3,669,351	3,947,982
Accrued interest—Current		113,245	78,815
—Arrears		70,183	155,554
		3,852,779	4,182,351

At March 31, 1990, the Corporation had 5,495 loans representing $642 million of loans receivable classified as non-accrual (1989—7,040 representing $808 million). During the year, interest not recognized on non-accrual loans amounted to $31 million (1989—$75 million). The accumulated interest not recognized on non-accrual loans outstanding at March 31, 1990 amounted to $122 million (1989—$171 million).

4. Allowance for loan losses

The summary is as follows:

	1990	1989
	(in thousands of dollars)	
Balance at beginning of the year	350,000	500,000
Write-offs, net of recoveries	(73,837)	(129,831)
Provision for loan losses—Current year lending	3,202	2,203
Change in estimate—Provision for loan losses		(22,372)
Balance at end of the year	279,365	350,000
Specific allowance	124,365	285,000
General allowance	155,000	65,000
Balance at end of the year	279,365	350,000

5. Real estate acquired in settlement of loans

The summary is as follows:

	1990	1989
	(in thousands of dollars)	
Balance at beginning of the year	135,642	66,204
Acquisitions	118,205	138,299
Disposals	(75,566)	(68,861)
Balance at end of the year	178,281	135,642

Real estate represents farm property acquired in the process of administering loans receivable and must be disposed of within five years of acquisition or such further period as the Governor-in-Council may prescribe.

The Corporation has 1,864 properties (1989—1,485), of which 1,010 ($76 million) are saleable within the next year. Of these, 650 properties ($67 million) may be eligible for lease renewal. The balance are leased for periods of up to four years.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

6. Loans payable

As part of the financial restructuring, $600 million of loans *from Canada was repaid during the year from the increase in* contributed capital. The government decided that no interest would be payable on these loans throughout the year.

	Annual interest rate	1990	1989
	%	(in thousands of dollars)	
Loans from Canada, secured by notes			
Farm Credit Act	6-12	2,442,104	3,182,998
Farm Syndicates Credit Act	9¼-11	3,736	4,962
Loans from capital markets, secured by notes			
-Farm Credit Act			
Payable in :			
U.S dollars (435,000,000)	9-10½	591,447	591,447
Swiss Francs (100,000,000)	11	59,666	59,666
Japanese Yen (7,660,000,000)	9¼	69,500	182,043
Canadian dollars	9-12¼	495,000	495,000
		3,661,453	4,516,116
Accrued interest		99,070	108,169
		3,760,523	4,624,285
Amounts due by fiscal year are as follows:			
1990			1,030,087
1991		506,854	470,392
1992		423,305	416,218
1993		446,037	640,663
1994		543,069	528,868
1995		372,948	302,126
1996 and beyond		1,369,240	1,127,762
		3,661,453	4,516,116
Accrued interest		99,070	108,169
		3,760,523	4,624,285

7. Limits on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the contributed capital of the Corporation. At March 31, 1990, the Corporation's outstanding borrowings under this Act, comprising short-term notes of $103 million and loans payable of $3,658 million, were 4.60 times the contributed capital of $818 million (1989—20.95 times the contributed capital of $218 million).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to $25 million. At March 31, 1990, the Corporation's loans from Canada under this Act were $4 million (1989—$5 million).

The Corporation continued to be restricted to borrowing its short- and long-term funding requirements from the government's Consolidated Revenue Fund. These borrowings require the approvals of both the Governor-in-Council and the Minister of Finance.

8. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under section 12 of the Farm Credit Act. The statutory limit was increased by $600 million in the current year to $825 million (1989—$225 million).

As part of the financial restructuring, Canada increased its contributed capital by $600 million. The Corporation has applied these amounts to the repayment of loans from Canada.

9. Income taxes

(a) Timing differences of approximately $392 million are available to the Corporation as at March 31, 1990. These have not been recognized in the accounts since they will not be used in the foreseeable future. They result primarily from differences between the provision for loan losses charged to operations and the amount claimed for income tax purposes.

In addition, the loss carryforward for income tax purposes which has not been recognized in the financial statements amounts to $438 million. Of this amount, $8 million will expire on March 31, 1993, $14 million on March 31, 1994, $118 million on March 31, 1995, $194 million on March 31, 1996 and $104 million on March 31, 1997.

(b) During the year, the government announced its intention to implement a large corporations capital tax. As at March 31, 1990 the required legislation had not been approved by Parliament. This tax would be effective on July 1, 1989 and may be offset against any surtax payable. Since the Corporation has no surtax payable, the amount paid may be carried forward to be offset against any future surtax payable, and will expire by March 31, 1997 if not utilized.

10. Commitments to farmers

As at March 31, 1990, loans to farmers approved but not disbursed amounted to $47 million (1989—$23 million). These loans were approved at rates from 12 to 13.75 per cent. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1990, from funds to be borrowed by the Corporation at prevailing rates of interest at the time of borrowing.

11. Operating leases

Future minimum payments by fiscal year on operating leases for premises, with initial non-cancellable lease terms in excess of one year, are as follows:

	(in thousands of dollars)
1991	2,558
1992	2,436
1993	1,817
1994	1,196
1995	944
1996 and beyond	2,327
	11,278

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of the amounts established at the commencement of the lease term.

FARM CREDIT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

12. Government programs

(a) Commodity-based Loan Program

In its budget announcement of February 26, 1986, the government instructed the Corporation to establish the Commodity-based Loan Program for existing clients of the Corporation who were experiencing financial difficulty and who met certain eligibility criteria. The program provides for reduced interest rates with loan principal indexed to changes in commodity prices. The resulting net cash flow deficiencies, if any, are made up by the government subject to annual Parliamentary appropriation.

During the year, Commodity-based Loans in the amount of $2.6 million (1989—$29 million) were disbursed, of which $0.4 million (1989—$3 million) was used to pay arrears on the Corporation's previous loans. In addition, $13 million was received from the government in respect of cash flow deficiencies (1989—$16 million) related to the Commodity-based Loan Program.

In the budget announcement of April 27, 1989, the government cancelled future lending under the Commodity-based Loan Program. Existing loans will, however, continue to be administered under the Program.

(b) Farm debt review process

Subject to annual parliamentary appropriation, the Minister of Agriculture has been authorized to make contributions to farmers, payable to the Corporation. These payments are based on concessions that the Corporation has granted to farmers under arrangements made pursuant to the Farm Debt Review Act. The Corporation is reimbursed at the time farmers realize the benefits of the concessions, which may be over a period as long as five years. These concessions cease if the farmers fail to meet their commitments, or the Corporation proceeds with recovery action.

The government has allocated up to $270 million for concessions to be granted over the period ending March 31, 1991. Since the inception of the farm debt review process, the Corporation has offered $107 million in concessions and received $76 million from the government of which $39 million was received in the current year and $37 million in prior years. The committed difference of $31 million will be due and received over the next five years as farmers meet their commitments and thereby realize the benefits of the concessions.

13. Comparative figures

Certain 1989 comparative figures have been reclassified to reflect the presentation adopted in 1990.

FEDERAL BUSINESS DEVELOPMENT BANK

AUDITORS' REPORT

TO THE MINISTER OF
INDUSTRY, SCIENCE AND TECHNOLOGY
AND
TO THE MINISTER OF STATE
(SMALL BUSINESSES AND TOURISM)

We have examined the balance sheet of the Federal Business Development Bank as at March 31, 1990 and the statements of operations, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Bank that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Federal Business Development Bank Act, the by-laws of the Bank and with the directive given to the Bank as disclosed in Note 7.

Raymond, Chabot, Martin, Paré and Associates
Chartered Accountants

Montreal, Canada
May 23, 1990

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 23, 1990

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1990	1989
Cash	3,488	3,352
Short-term investments	140,842	97,708
	144,330	101,060
Loans	2,708,097	2,439,929
Venture capital investments (Note 5)	45,467	51,721
Interest due and accrued	11,926	11,236
	2,765,490	2,502,886
Less: accumulated provision for losses (Note 6)	214,559	174,411
	2,550,931	2,328,475
Long-term investment (Note 7)	79,000	79,000
Fixed assets, less accumulated depreciation	3,398	3,440
Unamortized debt issue expenses	10,858	14,726
Accrued interest on swap contracts	17,614	7,734
Other assets	16,056	6,490
	2,822,187	2,540,925

LIABILITIES	1990	1989
Cheques outstanding	7,834	8,109
Short-term notes	172,357	388,216
Accrued interest on notes and swap contracts	98,041	78,773
Other liabilities	30,022	22,769
	308,254	497,867
Long-term notes (Note 8)	2,127,017	1,677,133
Unamortized premiums (net) on long-term notes	21,540	20,809
	2,456,811	2,195,809
SHAREHOLDER'S EQUITY		
Capital paid in by Canada (Notes 9 and 10)	580,600	570,600
Deficit	(215,224)	(225,484)
	365,376	345,116
	2,822,187	2,540,925

Approved by the Board:

W.J. McALEER
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1990	1989
Financial Services		
Interest and investment income		
Loans	357,169	301,046
Venture capital investments	8,983	15,563
	366,152	316,609
Interest expense		
Long-term notes	186,334	142,918
Short-term notes (net)	38,240	42,787
	224,574	185,705
Net interest and investment income	141,578	130,904
Provision for losses on loans, guarantees and venture capital investments	57,135	53,809
Net interest and investment income after provision for losses	84,443	77,095
Non-interest expenses		
Salaries and staff benefits (Note 14)	46,781	40,684
Premises and equipment, including depreciation	9,941	9,448
Other expenses	16,676	15,894
	73,398	66,026
Net income (Note 13)	11,045	11,069
Net income attributable to		
Loans division	7,247	2,612
Venture capital division	3,798	8,457
Management Services		
Salaries and staff benefits (Note 14)	18,441	21,999
Premises and equipment	3,235	3,816
Other expenses	8,662	11,238
Total expenditures	30,338	37,053
Less: revenue from CASE counselling, training seminar registration and other activities	12,555	10,044
Net expenditures	17,783	27,009
Reorganization expenses (Note 3)	6,431	
Total net expenditures	24,214	27,009
Less: parliamentary appropriation	23,429	27,009
Net loss (Note 4)	785	
Total net expenditures were incurred as follows:		
Management counselling	8,960	9,318
Management training	6,145	5,579
Information and advice	2,678	12,112
Reorganization expenses	6,431	
	24,214	27,009

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1990	1989
Deficit, beginning of year	(225,484)	(236,553)
Net income, Financial Services	11,045	11,069
Net loss, Management Services	(785)	
Deficit, end of year	(215,224)	(225,484)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1990	1989
Operations		
Net income, Financial Services	11,045	11,069
Net loss, Management Services	(785)	
Items not requiring an outlay of cash		
Provision for losses	57,135	53,809
Depreciation	1,678	1,419
Amortization of net premiums and debt issue expenses	(5,979)	2,312
Net change in accrued interest	8,698	19,105
Net change in other assets and other liabilities	(2,313)	7,228
	69,479	94,942
Disbursements to borrowers and investees	(762,386)	(717,003)
Repayments by borrowers and investees	480,811	453,196
Purchase of long-term investment		(23,000)
Other	1,038	(821)
Cash used in operations	(211,058)	(192,686)
Treasury		
Issue of long-term notes	894,122	519,148
Repayment of long-term notes	(444,238)	(241,546)
Net change in short-term notes	(215,859)	(128,189)
Capital paid in by Canada	10,000	35,000
Net premiums and debt issue expenses	10,578	13,632
Cash provided by treasury	254,603	198,045
Cash and short-term investments net of cheques outstanding		
Increase	43,545	5,359
Beginning of year	92,951	87,592
End of year	136,496	92,951

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974, by the Federal Business Development Bank Act and commenced operations on October 2, 1975, as the successor to the Industrial Development Bank.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice (See Note 3); giving particular consideration to the needs of small business enterprises.

The Bank's lending and venture capital operations are carried out by Financial Services. Management Services includes counselling and training. A statement of operations is shown for Management Services since it is funded separately by parliamentary appropriation.

Federal Business Development Bank is for all purposes of its Act an agent of the Government of Canada and, as such, all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans, guarantees and venture capital investments

Provisions are established for specifically identified probable losses on loans, guarantees and venture capital investments, as well as for anticipated but unidentified losses. The specific provision is established on an account by account basis whereas the general provision is based on historical experience and the level of loss experience anticipated and is intended to cover losses on loans, guarantees and venture capital investments which have not yet been specifically identified.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are charged against income in the year of acquisition as these are funded by parliamentary appropriation.

Premiums, discounts and debt issue expenses

Premiums, discounts and expenses related to the issue of debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies and interest thereon, are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The Bank adopts a similar practice for notes denominated in Canadian currency, which are tied to the performance of foreign currencies. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be an element of financing costs and is therefore amortized to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these amounts is included with unamortized debt issue expenses in the balance sheet.

Interest rate swaps

The Bank enters into interest rate swap transactions as part of its debt financing strategy. Amounts receivable and payable arising from these contracts are recorded over the life of the swap contracts as interest expense.

Pension plan

The Bank maintains a contributory, defined benefit pension plan for eligible employees. Periodic actuarial evaluations are performed by independant actuaries to determine the value of accrued pension benefits and the costs of the plan. Pension expense for the year is comprised of the aggregate of:

- — the cost of pension benefits provided in respect of current service and,
- — the amortization over the expected average remaining service life of employees for adjustments arising from changes in the plan or assumptions, experience gains or losses and the plan funding excess or deficiency determined by the latest actuarial valuation.

The cumulative difference between the amounts of pension expense and funding contributions is recorded in "Other liabilities" or "Other assets" as applicable.

Employee termination entitlements

Termination entitlements arising from the Bank's conditions of employment are expensed in the year in which they are earned by employees.

3. Management Services reorganization

During the year ended March 31, 1990, the Information and Advice programs of Management Services were eliminated in response to the reduction in annual appropriation announced by the Minister of Finance in his budget speech of April 27, 1989. The costs ot the reorganization, consisting mainly of employee terminations and excess space, have been expensed in the year.

4. Management Services—Net loss

The net loss of Management Services arises from expenses which are not recovered through parliamentary appropriation until they are paid, such as employee termination entitlements and pension fund accruals.

5. Venture capital investments

	1990	1989
	(in thousands of dollars)	
Shares	28,538	34,049
Shareholder advances	996	1,299
Participating debentures	14,715	14,567
Convertible debentures	1,218	1,806
	45,467	51,721

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

6. Accumulated provision for losses

	1990	1989
	(in thousands of dollars)	
Accumulated provision, beginning of year	174,411	137,870
Amounts written off during the year	(19,661)	(19,636)
Recovery of amounts previously written off	2,674	2,368
	157,424	120,602
Provision for the year	57,135	53,809
Accumulated provision, end of year	214,559	174,411

7. Long-term investment

Pursuant to a directive dated October 16, 1986, given by the Government of Canada to the Federal Business Development Bank under section 89 of the Financial Administration Act, the Bank was directed to purchase from Cominco Ltd. 790,000 series "E" preferred shares for an amount of $79 million. The Government of Canada provided funding for this transaction.

Cominco Ltd. is a Canadian mining producer of zinc and lead. This investment forms part of a $260 million program of modernization relating to lead smelting operations in Trail, B.C. A twenty-year agreement between the Government of Canada and Cominco Ltd. provides for a sharing in the risks of the project. The redemption of the Bank's investment and payment of dividends thereon are tied to the success of the project as determined by a profitability index which is related to the performance of lead and silver prices over the life of the agreement.

This investment is carried at cost and any dividends will be recorded when received.

8. Long-term notes

Maturities by fiscal year are as follows:

Rate %	1991	1992	1993	1994	1995	1996-99	Total
			(in thousands of dollars)				
8 1/4-9 7/8	206,040	261,744	183,084	75,000	25,000	25,000	775,868
10-11 5/8	244,976	399,738	169,200	56,672	431,121	20,665	1,322,372
12-13 7/8	16,077						16,077
14 1/4-15 3/8	12,700						12,700
	479,793	661,482	352,284	131,672	456,121	45,665	2,127,017

The above includes long-term notes payable of:

	Canadian dollars (in millions of dollars)
United States $130.9 million	172.4
Japanese Yen 19.3 billion	141.5
European Currency Units (ECU) 100.0 million	125.4
Australian $100.0 million	94.3
Italian Lira 12.0 billion	9.5
	543.1

These notes are hedged by forward exchange contracts (See Note 2).

The first table includes $349.5 million of long-term notes payable which have been the subject of interest rate swap agreements with other financial institutions. Under these agreements, fixed interest rate commitments ranging between 8 3/4% and 15 3/8% have been converted to floating interest rates which resulted in effective interest rates for fiscal 1990 which ranged between 12% and 13 1/2%. These borrowings fund a portion of the Bank's floating interest rate loan portfolio.

9. Capital paid in by Canada

	1990	1989
	(in thousands of dollars)	
Amount paid to the Bank of Canada pursuant to section 52 of the Federal Business DevelopmentBank Act	79,000	79,000
Amounts paid in pursuant to subsection 28(1) of the Federal Business Development Bank Act	475,000	468,600
Amounts paid in by appropriation	26,600	23,000
	580,600	570,600

10. Statutory limitations on operations

The Minister of Finance, with the approval of the Governor in Council, has authorized capital payments to the Bank totalling $475 million, being the maximum allowed by subsection 28(1) of the Federal Business Development Bank Act. The Bank may receive additional funding for the purposes of section 20 of the Act by way of appropriation.

The total of direct and contingent liabilities of the Bank may not exceed twelve times the amount of its "Capital" as defined in subsection 28(2) of the Federal Business Development Bank Act (or up to fifteen times with the approval of the Governor in Council). These liabilities combined with the Bank's "Capital" may not exceed $3.2 billion.

11. Contingent liabilities and commitments

(a) The Bank is guarantor of loans aggregating $2.3 million.

(b) Various legal proceedings arising from the normal course of business are pending against the Bank. Management considers that the aggregate liability resulting from these proceedings will not be material.

(c) As at March 31, 1990, the undisbursed amounts on loans and venture capital investments authorized aggregated $163.6 million.

(d) The future minimum lease commitments under operating leases related to the rental of Bank premises are as follows:

	(in thousands
1991	6,297
1992	5,862
1993	5,173
1994	4,408
1995	3,991
Thereafter	6,604
	32,335

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

12. Pension plan

Based on the latest actuarial valuation prepared as of December 31, 1989, the present value of the accrued pension benefits amounted to $179.0 million and the market related value of the net assets was $184.6 million.

13. Financial Services

The statement of operations for Financial Services is comprised of the results of the Loans Division and the Venture Capital Division which are segregated below. Within the capital of the Bank as at March 31, 1990, was an amount of $45.6 million provided by the Government of Canada to fund the venture capital investment portfolio.

	1990			1989		
	Loans	Venture capital	Total	Loans	Venture capital	Total
	(in thousands of dollars)					
Interest and investment income	357,169	8,983	366,152	301,046	15,563	316,609
Interest expense	224,574		224,574	185,705		185,705
Net interest and investment income	132,595	8,983	141,578	115,341	15,563	130,904
Provision for losses	55,158	1,977	57,135	49,917	3,892	53,809
Net interest and investment income after provision for losses	77,437	7,006	84,443	65,424	11,671	77,095
Non-interest expenses	70,190	3,208	73,398	62,812	3,214	66,026
Net income	7,247	3,798	11,045	2,612	8,457	11,069

14. Salaries and staff benefits

Salaries and staff benefits for the year ended March 31, 1990, include employee termination entitlements accrued as at that date which had not been previously recorded in the accounts, as follows:

	$
Financial Services	4,151,000
Management Services	838,000

15. Comparative financial data

Certain amounts pertaining to the fiscal year ended March 31, 1989, have been reclassified to conform with the presentation adopted for the fiscal year ended March 31, 1990.

The financial statements for the year ended March 31, 1989, were examined and reported upon by Mr. Raymond J. Morcel, F.C.A. of Price Waterhouse.

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1990 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 30, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Freshwater Fish Marketing Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 20, 1990

BALANCE SHEET AS AT APRIL 30, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	1,530,515	
Accounts receivable		
Trade	6,143,049	6,226,335
Contributions (Note 3)	11,331	202,683
Other	1,387,412	1,062,400
Inventories		
Finished fish products	10,487,905	11,416,508
Packaging material and parts	1,510,070	1,493,266
Prepaid expenses	89,801	172,155
	21,160,083	20,573,347
Property, plant and equipment (Note 4)	8,839,341	8,002,263
	29,999,424	28,575,610

LIABILITIES	1990	1989
	$	$
Current		
Bank indebtedness		103,278
Accounts payable	2,864,384	2,873,712
Accrued interest payable	1,051,897	616,588
Working capital loans from Canada (Note 5)	21,055,819	14,000,000
Provision for final payments to fishermen	1,734,055	7,958,806
	26,706,155	25,552,384
EQUITY		
Retained earnings	3,293,269	3,023,226
	29,999,424	28,575,610

Approved by the Board:

CLAUDETTE BOURRIER
Director

MAURICE BLANCHARD
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1990

	1990	1989
	$	$
Sales		
Domestic	8,642,769	9,016,553
Export	40,744,330	46,078,880
	49,387,099	55,095,433
Expenses		
Cost of sales	41,829,672	42,821,600
Interest (Note 6)	2,027,250	735,673
Salaries and employee benefits	1,009,081	1,087,787
Depreciation and amortization	1,373,197	1,089,363
Bad debts	62,447	182,917
Other	1,081,354	848,497
	47,383,001	46,765,837
Income before provision for final payments to fishermen	2,004,098	8,329,596
Provision for final payments to fishermen	1,734,055	7,958,806
Net income for the year	270,043	370,790
Retained earnings at beginning of the year	3,023,226	2,652,436
Retained earnings at end of the year	3,293,269	3,023,226

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1990

	1990	1989
	$	$
Cash provided by (used for)		
Operating activities		
Net income for the year	270,043	370,790
Add (deduct) items not affecting working capital		
Depreciation and amortization	1,373,197	1,089,363
Gain on sale of fixed assets	(22,945)	(22,308)
Net changes in non-cash working capital balances relating to operations	1,369,760	(2,926,218)
Cash provided by (used for) operations	2,990,055	(1,488,373)
Investing activities		
Additions to property, plant and equipment	(2,256,174)	(2,684,857)
Proceeds on sale of property, plant and equipment	40,117	52,605
Cash applied to investing activities	(2,216,057)	(2,632,252)
Financing activities		
Increase in working capital loans from Canada	7,055,819	12,000,000
Contributions for plant and equipment	28,727	348,410
Cash provided by financing activities	7,084,546	12,348,410
Decrease in provision for final payments to fishermen	(6,224,751)	(7,801,616)
Increase in cash during the year	1,633,793	426,169
Cash (bank indebtedness) beginning of year	(103,278)	(529,447)
Cash (bank indebtedness) end of year	1,530,515	(103,278)

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1990

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act (the Act) in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agent Crown corporation named in Schedule III, Part I of the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $30 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plants	Straight-line	2 1/2%
Equipment	—Machinery and office equipment	Declining balance	10-25%
	—Automotive	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Vessels		Straight-line	6 2/3%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transactions. Foreign exchange gains and losses are included in interest expense.

Contributions

Contributions earned in respect of property, plant and equipment are credited to the cost of the assets; those received in respect of job creation programs are credited against salaries and wages expense.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1990—*Concluded*

3. Contributions receivable

	1990	1989
	$	$
Government of Canada		
Revenue Canada—Investment Tax Credit	11,331	32,055
Department of Regional Industrial Expansion		36,017
Special ARDA		134,611
	11,331	202,683

Total contributions from the Government of Canada towards the cost of property, plant and equipment during the year were $28,727 (1989—$348,410).

4. Property, plant and equipment

	1990			1989
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	263,065		263,065	263,065
Buildings	5,896,907	2,800,020	3,096,887	3,004,958
Equipment	10,911,537	6,511,337	4,400,200	2,853,817
Fresh fish delivery tubs	2,434,538	1,787,149	647,389	451,947
Vessels	59,139	11,258	47,881	47,910
Leasehold improvements	422,499	398,132	24,367	35,491
Construction in progress	359,552		359,552	1,345,075
	20,347,237	11,507,896	8,839,341	8,002,263

5. Working capital loans from Canada

These loans are made under Section 16(1) of the Act and bear interest at 11.49% (1989—10.045%). They are secured by promissory notes.

6. Interest expense

	1990	1989
	$	$
Interest on working capital loans from Canada	2,054,426	786,777
Losses on foreign exchange	60,874	38,610
Interest income	(88,050)	(89,714)
	2,027,250	735,673

7. Income taxes

The Corporation is eligible to deduct for tax purposes a portion of its eligible capital cost allowance, and accordingly has no taxable income for the year. At April 30, 1990, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $2,667,156 (1989—$2,937,199) which can be used to reduce future years' taxable income.

8. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $766,964 (1989—$745,420) to the following foreign sales agents: Frohman International, Juhl Brokerage Incorporation, Associated Marketing Services Inc., R.M. Sloan Co., G&G Food Sales Company, Sahakian Salm & Gordon, Benolken Brokerage Company, X. Sea. Lnt International Corp., Performance Foods, Bocar Enterprises,—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; AB.P. Jorgensen—Sweden; Rud Kanzow Gmbh & Co.—Germany.

9. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of the Great Lakes Pilotage Authority, Ltd. as at December 31, 1989 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
January 31, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash and short-term deposits	2,981,250	3,075,465
Accounts receivable	1,289,972	1 413,709
	4,271,222	4,489,174
Fixed, at cost		
Buildings	63,642	63,642
Furniture and equipment	133,997	106,786
	197,639	170,428
Less: accumulated depreciation	155,458	142,275
	42,181	28,153
	4,313,403	4,517,327

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities	2,293,734	2,390,474
Accrued employee termination benefits	107,750	61,548
	2,401,484	2,452,022
Long-term		
Accrued employee termination benefits	3,148,922	3,003,607
	5,550,406	5,455,629
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—Unlimited		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(1,320,577)	(1,021,876)
	(1,237,003)	(938,302)
	4,313,403	4,517,327

Approved by the Board:

RICHARD ARMSTRONG
Director

GUY ST. MARSEILLE
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenues		
Pilotage charges	8,918,779	9,363,493
Interest and other income	264,008	189,229
Despatching and pilot boat income	182,404	194,614
	9,365,191	9,747,336
Expenses		
Pilots' salaries and benefits	6,826,702	6,831,340
Staff salaries and benefits	1,062,510	1,014,912
Transportation and travel	651,193	715,187
Pilot boat services	483,561	500,999
Employee termination benefits	354,371	269,894
Professional and special services	73,975	57,739
Communications	53,169	65,300
Rentals	50,591	46,237
Utilities, materials and supplies	39,661	40,783
Purchased despatching services	32,982	36,638
Pilot training costs	16,572	
Repairs and maintenance	16,315	15,246
Depreciation	13,603	11,072
Life insurance experience (gain) loss (Note 3)	(11,313)	114,242
	9,663,892	9,719,589
(Loss) profit for the year	(298,701)	27,747

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Balance, beginning of the year	(1,021,876)	(2,068,594)
Parliamentary appropriation		1,018,971
(Loss) profit for the year	(298,701)	27,747
Balance, end of the year	(1,320,577)	(1,021,876)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Financing activities		
Parliamentary appropriation		1,018,971
Operating activities		
Cash provided from (used in) operations		
(Loss) profit for the year	(298,701)	27,747
Items not requiring cash		
Employee termination benefits	354,371	269,894
Depreciation	13,603	11,072
	69,273	308,713
Decrease in accounts receivable	123,737	204,448
Decrease in accounts payable and accrued liabilities	(96,740)	(486,756)
Decrease in accrued employee termination benefits	(162,854)	(718,733)
Decrease in accrued retirement incentives		(227,500)
	(66,584)	(919,828)
Investing activities		
Net additions to fixed assets	(27,631)	(7,913)
Increase (decrease) in cash	(94,215)	91,230
Cash and short-term deposits, beginning of the year	3,075,465	2,984,235
Cash and short-term deposits, end of the year	2,981,250	3,075,465

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Authority and objectives

The Great Lakes Pilotage Authority was established in February 1972 pursuant to the Pilotage Act, incorporated as a limited company in May 1972, and is continued under the Canada Business Corporations Act. Pursuant to the Financial Administration Act, the Authority is a Crown corporation listed in Schedule III Part I thereto. The majority of shares issued by the Authority are held by The St. Lawrence Seaway Authority, the parent Crown corporation. The balance is held by the Authority's Chairman and six Directors appointed by the Governor in Council.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient and together with any revenue from other sources, shall permit the Authority to operate on a self-sustaining financial basis.

The Authority is exempt from any income taxes.

2. Significant accounting policies

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament. Any portion of the appropriations pertaining to operating expenditures requiring an outlay of funds is reflected in the statement of deficit. Any portion of the appropriations pertaining to the acquisition of fixed assets is recorded as contributed capital.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees. The current liability reflects the accrued termination benefits of only those employees who have indicated their intention to terminate their employment within the coming year.

Employee life insurance plan

The Authority provides an annual life insurance plan for its employees on a self-insurance basis. Surpluses, premiums and deficits from the plan are included in revenues and/or expenses in the year in which they apply.

3. Life insurance experience gain/loss

The 1989 gain of $11,313 resulted from an overaccrual in 1988. The 1988 life experience loss of $114,242 resulted from an underestimate in 1987, a year in which an unusual number of life insurance claims arose.

4. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count certain service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately $203,000 as of December 31, 1989 (1988—$164,200) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

In 1989 the pension expense was $443,521 (1988—$430,697) including $45,805 (1988—$36,251) for past service contributions.

5. Commitments

The Authority has renewed its lease agreement for the rental of office space. The annual rental payments are:

	$
1990	42,837
1991	44,977
1992	47,213
1993	49,435
1994	4,135
	188,597

In addition, the Authority has contract commitments for the pilot boat service for the next year. The estimated commitment with respect to these contracts is approximately $300,000. Tenders have been requested for the land transportation service for the next two years. The estimated commitment is approximately $160,000 a year.

HALIFAX PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Halifax Port Corporation as at December 31, 1989, and the statements of income and surplus, and changes in financial position, for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act, and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

Halifax, Canada
January 26, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash	239,827	230,462
Investments (Note 3)	7,134,531	5,794,295
Accounts receivable	2,604,428	2,736,263
Materials and supplies	133,269	126,167
	10,112,055	8,887,187
Investments (Note 3)	33,510	33,405
Fixed (Note 4)	59,273,611	56,115,970
	69,419,176	65,036,562

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities	1,699,611	1,159,545
Grants in lieu of municipal taxes	250,008	71,664
Deferred revenues	940,711	928,571
Current portion of long-term debt	367,462	334,057
	3,257,792	2,493,837
Accrued employee benefits	664,314	679,499
Loans from Canada (Note 5)	3,118,714	3,486,176
	7,040,820	6,659,512
EQUITY OF CANADA		
Contributed capital	53,796,865	53,796,865
Surplus	8,581,491	4,580,185
	62,378,356	58,377,050
	69,419,176	65,036,562

On behalf of the Board:

DONALD A. PARKER
Chairman

DAVID F. BELLEFONTAINE
President and Chief Executive Officer

HALIFAX PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS
YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenue from operations	14,851,629	13,286,341
Operating and administrative expenses	7,440,556	7,652,151
Depreciation	2,215,426	1,934,257
Grants in lieu of municipal taxes	978,444	790,963
	10,634,426	10,377,371
Income from operations	4,217,203	2,908,970
Investment income	737,672	594,105
Interest expense	(382,023)	(412,392)
Gain on disposal of fixed assets	7,123	2,456
	362,772	184,169
Net income before extraordinary item	4,579,975	3,093,139
Extraordinary item		
Gain on sale of land		266,135
Net income	4,579,975	3,359,274
Surplus, beginning of year	4,580,185	1,379,966
	9,160,160	4,739,240
Dividend to Canada	578,669	159,055
Surplus, end of year	8,581,491	4,580,185

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Operating activities		
Net income before extraordinary item	4,579,975	3,093,139
Depreciation	2,215,426	1,934,257
Other	(22,413)	55,628
Decrease in operating components of working capital	855,283	136,250
Cash provided by operating activities	7,628,271	5,219,274
Financing activities		
Loans from Canada	(334,057)	(303,687)
Dividend to Canada	(578,669)	(159,055)
Cash applied to financing activities	(912,726)	(462,742)
Investing activities		
Proceeds from sale of land		266,135
Additions to fixed assets	(5,378,441)	(4,852,977)
Other	12,497	7,256
Cash applied to investing activities	(5,365,944)	(4,579,586)
Increase in cash and short-term investments	1,349,601	176,946
Cash and short-term investments, beginning of year	6,024,757	5,847,811
Cash and short-term investments, end of year	7,374,358	6,024,757

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989

1. In accordance with the Canada Ports Corporation Act, sections 6.1 and 6.2, a petition for the establishment of a local port corporation at the Port of Halifax was approved and the Halifax Port Corporation was established effective June 1, 1984.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of Halifax to Halifax Port Corporation.

2. Significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost, except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

HALIFAX PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

3. Investments

	1989		1988	
	Amortized cost	Face value	Amortized cost	Face value
	$	$	$	$
Short-term	7,134,531	7,474,800	5,794,295	6,039,800

	1989		1988	
	Amortized cost	Face value	Amortized cost	Face value
	$	$	$	$
Long-term	33,510	33,498	33,405	34,210

4. Fixed assets

	1989				1988
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		24,441,887		24,441,887	23,324,988
Dredging	2.5-6.7	3,424,519	2,302,408	1,122,111	372,477
Berthing structures	2.5-10	35,120,246	18,494,982	16,625,264	14,400,469
Buildings	2.5-10	17,336,166	11,373,528	5,962,638	5,772,861
Utilities	3.3-10	5,865,260	2,221,099	3,644,161	2,502,056
Roads and surfaces	2.5-10	8,481,260	3,984,999	4,496,261	3,345,538
Machinery and equipment	5-100	10,794,759	8,114,588	2,680,171	1,616,485
Office furniture and equipment	20	998,782	845,974	152,808	181,079
Projects under construction		148,310		148,310	4,600,017
		106,611,189	47,337,578	59,273,611	56,115,970

5. Loans from Canada

	1989	1988
	$	$
10% loan maturing on December 31, 1996, repayable in blended annual principal and interest payments of $716,080	3,486,176	3,820,233
Less: current portion repayable within one year	367,462	334,057
	3,118,714	3,486,176

The loans from Canada are unsecured.

6. Comparative figures

Certain of the 1988 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1989.

HARBOURFRONT CORPORATION

AUDITORS' REPORT

TO THE MINISTER OF PUBLIC WORKS

We have examined the consolidated balance sheet of Harbourfront Corporation as at March 31, 1990 and the consolidated statements of operations, contributed capital and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, except as described in Note 3 to the consolidated financial statements, the transactions of the Corporation and its subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation and the management agreement dated June 13, 1980 as amended and renewed from time to time and expiring March 31, 1991.

Peat Marwick Thorne
Chartered Accountants

Toronto, Canada
June 5, 1990

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 5, 1990

CONSOLIDATED BALANCE SHEET MARCH 31, 1990
(with comparative figures for 1989)

ASSETS	1990	1989
	$	$
Current assets		
Cash and term deposits (Note 5)	5,010,104	1,880,019
Receivable from Canada (Note 6)	4,165,179	5,917,673
Receivable from developers (Note 7)	928,675	4,998,671
Other receivables and assets	1,974,025	1,389,570
	12,077,983	14,185,933
Non-current assets		
Receivable from Canada (Note 6)		1,839,097
Receivable from developers (Note 7)	12,404,952	12,445,999
Prepaid leases	290,000	435,000
Deferred development costs (Note 8)	5,081,988	4,448,225
Fixed assets (Note 9)	1,196,696	1,607,633
	18,973,636	20,775,954
	31,051,619	34,961,887

LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989
	$	$
Current liabilities		
Accounts payable and accrued liabilities	3,177,674	3,143,981
Deferred revenues	2,652,750	886,184
	5,830,424	4,030,165
SHAREHOLDER'S EQUITY		
Share capital (Note 10)	1	1
Contributed capital	31,934,861	32,493,635
Deficit	(6,713,667)	(1,561,914)
	25,221,195	30,931,722
	31,051,619	34,961,887

See accompanying notes to consolidated financial statements.

Approved by the Board:

CONSIGLIO DI NINO
Director

NORM SEAGRAM
Director

HARBOURFRONT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 1990
(with comparative figures for 1989)

	1990	1989
	$	$
Public programming and facilities		
Revenues		
Event admissions	2,105,798	2,004,739
Corporate sponsorships	2,619,971	1,648,965
Government grants	1,014,381	960,063
Parking, concessions and other income	4,601,949	3,726,480
Facility rentals	769,124	829,669
	11,111,223	9,169,916
Expenses		
Event production	6,279,333	5,654,126
Event administration	1,301,102	1,159,810
Marketing	2,798,106	2,647,407
Operation of facilities	6,684,832	6,808,231
	17,063,373	16,269,574
Loss on public programming and facilities	(5,952,150)	(7,099,658)
Commercial and corporate activities		
Revenues		
Commercial income	2,631,379	2,294,938
Interest on receivables from developers	1,093,832	1,289,960
Interest on Harbourfront Capital Account	439,064	917,673
	4,164,275	4,502,571
Expenses		
Commercial management	2,209,727	1,505,810
Corporate administration	1,154,151	1,247,722
	3,363,878	2,753,532
Profit on commercial and corporate activities	800,397	1,749,039
Net loss for the year	(5,151,753)	(5,350,619)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED CAPITAL AND DEFICIT
YEAR ENDED MARCH 31, 1990
(with comparative figures for 1989)

	1990	1989
	$	$
Contributed capital		
Balance, beginning of year	32,493,635	34,441,284
Net proceeds on development activity	(731,955)	62,053
Cost of parkland and public infrastructure conveyed to municipal governments		(206,267)
Period development and other public infrastructure costs	(3,475,819)	(1,803,435)
Capital parliamentary appropriation from Canada	3,649,000	
Balance, end of year	31,934,861	32,493,635
Deficit		
(Deficit) retained earnings, beginning of year	(1,561,914)	3,788,705
Net loss for the year	(5,151,753)	(5,350,619)
Balance, end of year	(6,713,667)	(1,561,914)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1990
(with comparative figures for 1989)

	1990	1989
	$	$
Operating		
Net loss for the year	(5,151,753)	(5,350,619)
Depreciation	496,615	496,525
Loss on disposal of fixed assets	(826)	(31,314)
	(4,655,964)	(4,885,408)
Other receivables and assets	(584,455)	323,618
Prepaid leases	145,000	145,000
Accounts payable and accrued liabilities	33,693	186,063
Deferred revenues	1,766,566	114,051
Interest receivable on the Harbourfront Capital Account	750,523	(594,864)
	(2,544,637)	(4,711,540)
Investing		
Investment in fixed assets	(316,209)	(966,739)
Harbourfront Capital Account		
Deposits	(4,412,253)	(4,107,166)
Withdrawals	7,253,321	6,900,000
	2,524,859	1,826,095
Financing		
Grants and sponsorship of fixed assets	231,357	159,400
Development		
Net proceeds on development activity	(731,955)	62,053
Cost of parkland and public infrastructure conveyed to municipal governments		(206,267)
Period development and other public infrastructure costs	(3,475,819)	(1,803,435)
Capital parliamentary appropriation from Canada	3,649,000	
Deferred development costs	(633,763)	(307,173)
Receivable from developers	4,111,043	4,066,887
	2,918,506	1,812,065
Change in the year	3,130,085	(913,980)
Cash and term deposits, beginning of year	1,880,019	2,793,999
Cash and term deposits, end of year	5,010,104	1,880,019

See accompanying notes to consolidated financial statements.

HARBOURFRONT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and mandate of the Corporation

Harbourfront Corporation (the "Corporation"), continued under the Canada Business Corporations Act December 21, 1984, is a parent Crown corporation listed under Part I of Schedule III to the Financial Administration Act. The share capital of the Corporation is held by Her Majesty the Queen in Right of Canada ("Canada") as represented by the Minister of Public Works. The Corporation is exempt from corporate income tax.

The Harbourfront site, owned by Canada, totals approximately 100 acres and occupies a central position on the Toronto waterfront.

Under a Management Agreement with Canada dated June 13, 1980 as amended and renewed from time to time and expiring March 31, 1991, the Corporation has the dual role and mandate to:

(a) Develop, manage and operate the Harbourfront site in accordance with a development framework approved by Canada; and

(b) Initiate, conduct or sponsor cultural, recreational, scientific and educational programs which, in its view, are of advantage to the public.

Title to the lands of the Harbourfront site is held by Canada with the exception of parkland and public infrastructure conveyed to municipal governments and certain lands transferred to the Corporation by Canada. All development activity by the Corporation relates to the sale of air rights or the lease of lands of the Harbourfront site on behalf of Canada. The net proceeds generated by the Corporation from the development of the Harbourfront site as well as capital contributions from Canada are credited to contributed capital to recognize Canada's contribution to the capital funding of the Corporation.

All funds derived from the capitalized leasing, sale or resale of lands or development rights are available to the Corporation in fulfilling its mandate. These funds, when received from developers, are placed on deposit with Canada in the Harbourfront Capital Account, an interest bearing account of the Consolidated Revenue Fund. The principal may be withdrawn by the Corporation with the approval of Canada. The interest is distributable to the Corporation on request.

The principal subsidiaries of the Corporation are The Art Gallery at Harbourfront, International Readings at Harbourfront and School by the Water.

2. Evolution of the Corporation

The Corporation has been subject to development freezes and task force studies by various government bodies over the past few years. A summary of these events follows:

(a) During the period April through October 1987, a policy review of the role and mandate of the Corporation was performed at the request of the Minister of Public Works. All development projects were held in abeyance during the review.

(b) On February 22, 1988, Toronto City Council passed an Interim Control Bylaw suspending, with very few exceptions, all development activity on the Harbourfront site. The Corporation reached a settlement with the City of Toronto which established a new basis for the development of Harbourfront. Under the settlement, the Corporation would agree to convey 40.8 acres of the 100 acre Harbourfront site to the City and to provide $25 million towards the cost of improving the City's parks at Harbourfront over the next six years. This agreement was to take effect on December 14, 1989.

(c) In early 1989, the Royal Commission on the Future of Toronto's Waterfront began hearings which included an examination of the role and mandate of the Corporation. An interim report was issued by the Royal Commission in August 1989 which recommended that the Corporation enhance its public programming activities and discontinue its land development role.

(d) The Province of Ontario concurred with the recommendations of the Royal Commission and on December 13, 1989, before implementation of the settlement with the City of Toronto, imposed a development freeze on the Harbourfront site to allow the Province time to make its own recommendations on land use and related issues. The Provincial recommendations call for, among other things, the removal of three condominium projects from the south side of Queen's Quay, and for the Corporation to relinquish its role as a land developer.

Discussions are underway to effect the evolution of the Corporation to a community based non-profit organization. Legislation providing for the sale of any or all assets and the dissolution of the Corporation was tabled May 31, 1990.

Due to the uncertainty of the impact on the Corporation, the ramifications of the evolution of the Corporation, including the possible renegotiation of existing development contracts, have not been reflected in these consolidated financial statements.

3. Non-compliance with the Financial Administration Act ("FAA"):

During the past few years, the operations of the Corporation have been subject to several reviews as described in Note 2 to the consolidated financial statements. Because senior management focused attention on these reviews, a lower priority was placed on several of the requirements of the FAA. As a result:

(a) completion of the special examination was delayed to May 1990, beyond the statutory deadline of September 1, 1989;

(b) notwithstanding the fact that joint auditors had been appointed, the special examination was carried out on a sole examiner basis; and

(c) internal audits performed by the Corporation did not meet the broad scope requirements of the FAA.

4. Accounting policies

These consolidated financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

The significant accounting policies of the Corporation are as follows:

(a) Basis of consolidation

These consolidated financial statements include the accounts of the Corporation and its subsidiaries.

(b) Revenue recognition

Revenues from public programming activities are recognized on performance of the related event. Revenues from public facilities and commercial activities are recognized as the related services are provided.

(c) Development proceeds and costs

All development proceeds and costs directly attributable to a project are deferred until approval of the related development agreement is received from Canada, at which time, the proceeds are recorded, net of related development costs, as contributed capital. Development costs not attributable to a particular project are charged to contributed capital as incurred.

HARBOURFRONT CORPORATION—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

(d) Parkland and public infrastructure

Costs related to parkland and public infrastructure expected to be conveyed are deferred and charged to contributed capital when title is passed to the appropriate municipal government. All other public infrastructure costs are charged to contributed capital as incurred.

(e) Government funding and corporate sponsorship

Grants and sponsorship income are recorded as receivable when receipt is reasonably assured. Grants and sponsorship income are recognized as revenue on performance of the related event or over the period being funded, as appropriate. Grants and sponsorships related to specific capital projects are applied against the cost of those projects. Parliamentary appropriations and grants from Canada for the development of the site are made in its capacity as shareholder and are recorded as contributed capital.

(f) Fixed assets

Fixed assets are recorded at cost, net of related government grants and corporate sponsorship. Depreciation is calculated on the straight-line basis over the estimated useful life of each asset. Transfers of land to the Corporation from Canada, required to facilitate certain development agreements, are recorded at a cost of $1.

5. Cash and term deposits

Included in cash and term deposits is a separate "Investment in the Arts" account of $150,571. This fund is comprised of a $120,000 contribution by the Ontario Ministry of Culture and Communications and a $30,571 contribution by Harbourfront Corporation.

6. Receivable from Canada

	1990	1989
	$	$
Deposit in the Harbourfront Capital Account	3,998,029	6,839,097
Interest receivable on the Harbourfront Capital Account	167,150	917,673
	4,165,179	7,756,770
Less non-current portion		1,839,097
	4,165,179	5,917,673

7. Receivable from developers

	1990	1989
	$	$
Due on sale of air rights	12,053,217	15,665,395
Interest and construction allowances	1,280,410	1,779,275
	13,333,627	17,444,670
Less non-current portion	12,404,952	12,445,999
	928,675	4,998,671

8. Deferred development costs

	1990	1989
	$	$
Deferred costs of projects under development	713,676	713,676
Deferred costs of parkland and public infrastructure	4,368,312	3,734,549
	5,081,988	4,448,225

9. Fixed assets

	1990	1989
	$	$
Land	1	1
Building	3,658,959	3,658,959
Equipment	2,468,032	2,151,823
	6,126,992	5,810,783
Less government grants and corporate sponsorship	3,459,110	3,227,753
	2,667,882	2,583,030
Less accumulated depreciation	1,471,186	975,397
	1,196,696	1,607,633

Construction of The Art Gallery at Harbourfront was completed in 1988. As the capital costs of this facility are expected to be recovered from pledges, no depreciation of the unrecovered capital costs of $199,849 (1989—$431,206) has been recorded in the year.

10. Share capital

As at March 31, 1990, the authorized share capital of the Corporation consists of 500,000 (1989—500,000) common shares without par value of which 215,500 (1989—215,500) shares are issued and fully paid for consideration of $1 (1989—$1).

11. Cumulative contributions by Canada

The following unaudited historical cost information has been supplied by the Department of Public Works:

	Fiscal 1972 to 1980	Fiscal 1981 to 1990	Total
	$	$	$
Land acquisition	54.4		54.4
Operating and capital expenditures	21.5	3.6	25.1
Operating contributions		8.5	8.5
Development and land acquisition contributions		51.3	51.3
	75.9	63.4	139.3

Amounts contributed subsequent to fiscal 1980 represent expenditures pursuant to the Management Agreement with Canada.

Only that portion which represents cash received from Canada has been recorded in the accounts of the Corporation.

12. Litigation

The Corporation is the defendant in a number of legal actions and, in a number of instances, has instituted counterclaims. In the opinion of management, these actions will not have a material adverse effect on the financial position of the Corporation.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the International Centre for Ocean Development and all information in this annual report are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. In addition, the Audit and Evaluation Committee of the Board oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada is responsible for auditing the financial statements and for issuing his report thereon.

Gary C. Vernon
President

AUDITOR'S REPORT

TO THE MINISTER FOR EXTERNAL RELATIONS

I have examined the balance sheet of the International Centre for Ocean Development as at March 31, 1990 and the statements of operations, surplus, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Centre that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the International Centre for Ocean Development Act, and the by-laws of the Centre.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 25, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	1,062,190	292,713
Accounts receivable		
Canadian International Development Agency	590,694	973,648
Other	124,637	69,672
	1,777,521	1,336,033

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	1,197,732	668,932
Advances from Canadian International Development Agency	11,921	621,485
	1,209,653	1,290,417
EQUITY		
Surplus	567,868	45,616
	1,777,521	1,336,033

Operating leases (Note 4)
Contractual commitments (Note 5)

Approved by the Board:

ELLEN S. MCLEAN
Director

GASTIEN GODIN
Director

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses		
International Centre for Ocean Development program activities (Schedule A attached)		
West Africa/Indian Ocean Division	1,721,401	862,154
South Pacific/Caribbean Basin Division	3,645,615	3,246,613
Interregional and Cooperative Activities Division	2,145,219	2,360,601
Corporate programs	613,108	365,382
Total International Centre for Ocean Development program activities	8,125,343	6,834,750
Programs managed on behalf of Canadian International Development Agency (Schedule B attached)	2,198,628	504,383
Total program activities	10,323,971	7,339,133
Administrative services (Schedule C attached)	1,549,274	1,234,027
Total expenses	11,873,245	8,573,160
Revenues		
Canada International Development Agency recoveries	2,198,628	504,383
Interest and other income	96,869	81,076
Total revenues	2,295,497	585,459
Cost of operations for the year	9,577,748	7,987,701

STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Surplus (deficit) at beginning of the year	45,616	(20,910)
Transfer of contributed surplus to deficit (Note 3)		54,227
Parliamentary appropriations	10,100,000	8,000,000
	10,145,616	8,033,317
Deduct: cost of operations for the year	9,577,748	7,987,701
Surplus at end of the year	567,868	45,616

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Contributed surplus at beginning of the year		54,227
Transfer of contributed surplus to deficit (Note 3)		(54,227)
Contributed surplus at end of the year		

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Financing activities		
Parliamentary appropriations	10,100,000	8,000,000
Operating activities		
Cost of operations for the year	(9,577,748)	(7,987,701)
Decrease in non-cash working capital items	247,225	242,950
	(9,330,523)	(7,744,751)
Increase in cash	769,477	255,249
Cash at beginning of the year	292,713	37,464
Cash at end of the year	1,062,190	292,713

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and objectives

The International Centre for Ocean Development was established by the International Centre for Ocean Development Act in 1985 as a Crown corporation without share capital, named in Part I of Schedule III to the Financial Administration Act and is exempt from the provisions of the Income Tax Act. The Centre is dependent on the Government of Canada for operating appropriations.

The objectives of the Centre are to initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development by:

(a) initiating and supporting programs in developing countries for the improved management and utilization of ocean resources, particularly as a source of food;

(b) supporting the development of indigenous expertise and institutions in developing countries in order to increase the capacity of developing countries in integrated ocean use management;

(c) enlisting the expertise of people and institutions in Canada, developing countries and elsewhere;

(d) developing and sponsoring the collection and dissemination of information relating to ocean resource development;

(e) developing and sponsoring training programs, technical assistance and advisory services relating to ocean resource development; and

(f) supporting research relating to ocean resource development.

2. Significant accounting policies

The financial statements reflect the following policies:

(a) Capital expenditures

Purchases of equipment, office furniture, and costs of leasehold improvements are expensed in the year of acquisition.

(b) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Surplus for the year to which they apply.

(c) Project expenditures

The Centre enters into agreements with third parties to undertake projects. Project expenditures are charged to operations when disbursed and as they become due under the terms of the contractual agreement.

(d) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

(e) Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Foreign administrative expenses are translated using the weighted average of exchange rates in effect at the date of transfer to the Centre's foreign office. The resulting foreign currency translation gains and losses are included in the results of operations.

(f) Recognition of recoveries

Revenue in respect of projects is recognized at the time the related expenses are incurred.

3. Contributed surplus

Pursuant to the approval of the Minister of External Relations, the contributed surplus of $54,227 has been transferred to surplus, effective March 13, 1989. Contributed surplus represented the net book value of assets contributed to the Centre by the predecessor, non-government organization, International Centre for Ocean Development.

4. Operating leases

The Centre has entered into various operating lease arrangements for office premises and equipment. The future minimum lease payments are as follows:

Year ending March 31	$
1991	360,360
1992	402,894
1993	423,308
1994	415,916
1995	9,276
	1,611,754

5. Contractual commitments

The Centre is committed to the following project expenditures, subject to compliance by recipients with the terms of their agreements.

Year ending March 31	$
1991	5,287,920
1992	4,041,152
1993	1,488,610
1994	409,300
1995	387,370
	11,614,352

6. Comparative figures

The comparative figures have been reclassified to conform to the statement presentation adopted in 1990.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Concluded*

PROGRAM EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1990

SCHEDULE A

	Program administration	Program development	Program evaluation	Field office	Projects	Total 1990	Total 1989
	$	$	$	$	$	$	$
Program divisions							
West Africa/ Indian Ocean	521,371	54,980			1,145,050	1,721,401	862,154
South Pacific/ Caribbean Basin	560,383	30,947	40,000	75,203	2,939,082	3,645,615	3,246,613
Interregional and cooperative activities	522,300	50,634	11,109		1,561,176	2,145,219	2,360,601
Total divisional activities	1,604,054	136,561	51,109	75,203	5,645,308	7,512,235	6,469,368
Corporate programs							
Communications and publications						303,458	140,621
Policy and planning						195,992	132,144
Information Research Centre						70,664	52,291
Corporate initiatives						42,994	40,326
						613,108	365,382
						8,125,343	6,834,750

PROGRAMS MANAGED ON BEHALF OF CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FOR THE YEAR ENDED MARCH 31, 1990

SCHEDULE B

Project number	Project name	1990	1989
		$	$
South Pacific/Caribbean Basin			
880223	South Pacific Project Fund	1,916,589	178,515
880235	Caribbean Regional Marine Resource Assessment	38,158	100,120
		1,954,747	278,635
Interregional and Cooperative Activities			
860097	World Maritime University African Scholarships	24,486	91,104
870167	World Maritime University Global Scholarships	98,408	101,170
880262	World Maritime University Global Scholarships	120,987	33,474
		243,881	225,748
		2,198,628	504,383

ADMINISTRATIVE SERVICES FOR THE YEAR ENDED MARCH 31, 1990

SCHEDULE C

	Salaries and benefits	Equipment	Other related costs	Total 1990	Total 1989
	$	$	$	$	$
Finance	166,957	42,431	169,210	378,598	166,640
Legal	105,558	3,776	9,765	119,099	43,724
Human resource development	206,478	48,584	218,151	473,213	343,136
Executive	317,283	24,462	236,619	578,364	680,527
	796,276	119,253	633,745	1,549,274	1,234,027

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND THE
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1990 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 1, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash and short-term deposits (Note 3)	14,115,678	26,897,087
Accounts receivable	1,040,856	888,653
Prepaid expenses	849,248	1,394,660
	16,005,782	29,180,400
Recoverable deposits	206,894	183,430
Property and equipment (Note 4)	5,477,839	4,770,484
Endowment funds (Note 5)	433,475	165,441
	22,123,990	34,299,755

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities (Note 6)	11,303,825	12,373,696
Contract research (Note 7)	1,426,291	2,532,328
	12,730,116	14,906,024
Accrued employee separation benefits	2,623,128	2,722,679
Deferred rent—Head Office	2,311,918	2,616,835
Endowment funds (Note 5)	433,475	165,441
	18,098,637	20,410,979
EQUITY		
Equity of Canada	4,025,353	13,888,776
	22,123,990	34,299,755

Approved:

IVAN L. HEAD
President

ANTOINE HAWARA
Treasurer

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses		
Development-research activities		
Project-grants	63,424,558	56,898,932
Centre-administered projects	5,757,433	6,777,332
Contract research (Note 7)	9,276,881	4,198,988
	78,458,872	67,875,252
Research-related activities		
Technical support	13,762,411	13,330,589
Program development support	6,683,451	6,382,458
Information dissemination	3,045,514	2,389,558
Development-research library	1,765,694	1,722,497
	25,257,070	23,825,102
Research operational support		
Regional offices	8,728,412	7,175,783
Division management	7,378,419	7,211,702
	16,106,831	14,387,485
Total research and support expenses	119,822,773	106,087,839
General management expenses	11,123,682	9,887,429
	130,946,455	115,975,268
Revenue		
Grant from Parliament of Canada	108,500,000	114,200,000
Investment and other income	3,306,151	2,893,890
Contract research (Note 7)	9,276,881	4,198,988
	121,083,032	121,292,878
Excess of expenses over revenue (revenue over expenses)	9,863,423	(5,317,610)

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at the beginning of the year	13,888,776	8,571,166
Excess of expenses over revenue (revenue over expenses)	9,863,423	(5,317,610)
Balance at the end of the year	4,025,353	13,888,776

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Cash used in (provided by) operations		
Excess of expenses over revenue (revenue over expenses)	9,863,423	(5,317,610)
Items not affecting cash		
Depreciation and amortization	(1,322,278)	(995,099)
Provision for employee separation benefits	(303,142)	(551,298)
(Loss)/gain on disposal of equipment	(28,508)	27,883
Amortization of deferred rent	304,917	304,874
	8,514,412	(6,531,250)
Changes in non cash operating assets and liabilities		
Accounts receivable	152,203	149,640
Prepaid expenses	(545,412)	421,094
Recoverable deposits	23,464	(14,291)
Accounts payable and accrued liabilities	1,069,871	(2,952,035)
Payment of employee separation benefits	402,693	370,338
Contract research liability	1,106,037	(1,846,631)
	2,208,856	(3,871,885)
Investing activities		
Additions to property and equipment	2,336,333	2,349,863
Proceeds on disposal of equipment	(278,192)	(39,783)
	2,058,141	2,310,080
Decrease (increase) in cash	12,781,409	(8,093,055)
Cash and short-term deposits at the beginning of the year	26,897,087	18,804,032
Cash and short-term deposits at the end of the year	14,115,678	26,897,087

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1990

1. Authority and objective

The International Development Research Centre, a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Vote 50 for the years ended March 31, 1990 and 1989 respectively.

The objective of the Centre is to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles, conforming with International Accounting Standards, and reflect the following significant accounting policies.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1990—*Continued*

Property and equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are:

	Method	Rate(%)
Computer equipment	Straight-line	20
Leasehold improvements	Straight-line	5-50
Office furniture and equipment	Diminishing balance	20
Vehicles	Diminishing balance	30
Telephone system	Straight-line	20

Recognition of revenue

Parliamentary grants are recorded as revenue on an accrual basis.

Revenue in respect of contract research is recognized at the time the related project expenses are incurred. Contract research funds received in excess of expenses are included in current liabilities.

Accrued employee separation benefits

Employees are entitled to specified termination benefits, calculated at salary levels in effect at the time of separation as provided for by conditions of employment. The liability for these benefits is recorded as the benefits accrue to employees.

Deferred rent

Any rent-free period or other benefits associated with long-term leases are deferred and amortized over the term of the lease on a straight-line basis.

Pension costs

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any income taxes.

Foreign-currency translation

Foreign-currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Monetary assets and liabilities are adjusted to reflect the rate of exchange in effect at year-end. Exchange gains and losses are included in operations for the current year.

3. Cash and short-term deposits

	1990	1989
	$	$
Cash (bank overdraft)	(659,105)	(179,966)
Short-term deposits		
Canadian chartered banks	11,648,255	25,114,133
Foreign-owned chartered banks	2,151,598	1,962,920
Federal and Provincial governments	974,930	
	14,115,678	26,897,087

4. Property and equipment

	1990			1989
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Computer equipment	5,424,094	2,402,335	3,021,759	2,593,069
Office furniture and equipment	1,742,902	1,050,189	692,713	774,663
Leasehold improvements	1,365,142	376,525	988,617	496,299
Vehicles	1,275,473	638,702	636,771	742,632
Telephone system	852,347	714,368	137,979	163,821
	10,659,958	5,182,119	5,477,839	4,770,484

Depreciation and amortization for the year amounted to $1,322,278 (1989, $995,099).

5. Endowment funds

In 1987, the estate of the late John Bene established a fund to provide a postgraduate fellowship in the field of social forestry. During the same year, a former member of the Board of Governors of the Centre established a fund for applied or mission-oriented research. This year, the Centre received a contribution from the V International Conference on AIDS (acquired immune deficiency syndrome), which was used to establish a fund for the purpose of AIDS research in the Third World.

	1990	1989
	$	$
Balance at the begining of the year	165,441	151,273
Donations received	255,958	5,000
Interest income	22,076	13,919
Expenses	(10,000)	(4,751)
Balance at the end of the year	433,475	165,441
John Bene	160,170	154,882
Governor	17,201	10,559
AIDS	256,104	
Total endowment funds	433,475	165,441

6. Accounts payable and accrued liabilities

	1990	1989
	$	$
Accrued liabilities—Projects	6,983,667	7,278,920
Accrued annual and other leave benefits	1,390,149	1,221,879
Other	2,930,009	3,872,897
	11,303,825	12,373,696

7. Contract research

Contract research relates to research conducted or managed by the Centre on behalf of other organizations and to the V International Conference on AIDS organized by the Centre. These are funded by other international agencies, the Canadian International Development Agency (CIDA), other federal government entities, and registration fees.

Contract research expenses of $9,276,881 (1989, $4,198,988) include $2,909,740 (1989, $2,431,480) expended on behalf of CIDA. In addition, the Centre received $49,971 (1989, $24,511) as an administration fee from CIDA, which is included in investment and other income.

Contract research current liabilities of $1,426,291 (1989, $2,532,328) include $1,043,422 (1989, $608,257) held on behalf of CIDA.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1990—*Concluded*

8. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment, and staff accommodation in Canada and in various countries. The total annual payments under such lease arrangements will be:

Year ending March 31	$
1991	6,142,124
1992	5,150,099
1993	4,805,005
1994	4,625,239
1995	4,545,862
1996-1997	12,122,893
	37,391,222

9. Contractual commitments—Project grants and program development

The Centre is committed to make payments up to $116,097,000 during the next 4 years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totaling $18,739,003 and is awaiting acceptance of these offers.

10. Comparative figures

The 1989 figures have been reclassified to conform to the statement presentation adopted in 1990.

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1989 and the statements of operations, contributed capital, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 8, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Accounts receivable	5,305,157	3,898,007
Fixed (Note 3)		
Land, buildings, pilot boats and other facilities	2,228,240	2,195,061
Less: accumulated depreciation	1,585,411	1,421,930
	642,829	773,131
	5,947,986	4,671,138

LIABILITIES	1989	1988
	$	$
Current		
Bank indebtedness	760,194	848,821
Accounts payable	5,626,233	4,044,941
	6,386,427	4,893,762
Provision for employee termination benefits	685,000	652,000
	7,071,427	5,545,762
EQUITY (DEFICIENCY) OF CANADA		
Contributed capital	1,064,717	1,021,387
Deficit	(2,188,158)	(1,896,011)
	(1,123,441)	(874,624)
	5,947,986	4,671,138

Approved by the Authority:

JACQUES CHOUINARD
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenues		
Pilotage charges	27,956,518	26,814,830
Interest and other revenues	41,532	35,721
Rewards for rescuing ships in distress—Net	5,959	99,759
	28,004,009	26,950,310
Expenses		
Pilots' fees, salaries and benefits	23,908,004	23,241,402
Operating costs of pilot boats	2,857,596	2,644,229
Staff salaries and benefits	1,622,745	1,539,229
Professional services and members' allowances	536,682	387,199
Rentals	265,424	227,062
Transportation and travel	170,212	191,183
Communications	152,316	144,651
Utilities, material and supplies	83,777	86,579
Maintenance	42,492	71,529
Financing costs	34,174	33,396
Bad debts	12,531	10,380
Other	153,948	146,100
	29,839,901	28,722,939
Net loss for the year	1,835,892	1,772,629

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Balance at beginning of the year	1,021,387	996,758
Parliamentary appropriation to finance the previous year's acquisition of fixed assets	43,330	24,629
Balance at end of the year (Note 4)	1,064,717	1,021,387

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Balance at beginning of the year	1,896,011	1,642,039
Net loss for the year	1,835,892	1,772,629
Parliamentary appropriation to finance the previous year's operating deficit	(1,543,745)	(1,518,657)
Balance at end of the year (Note 4)	2,188,158	1,896,011

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Operating activities		
Net loss for the year	1,835,892	1,772,629
Non-cash items		
Depreciation	(166,601)	(173,884)
Increase in the provision for employee termination benefits	(33,000)	(55,000)
	1,636,291	1,543,745
Increase (decrease) in accounts receivable	1,407,150	(637,586)
Decrease (increase) in accounts payable	(1,581,292)	730,023
	1,462,149	1,636,182
Investing activities		
Additions to fixed assets—Net	36,299	43,330
Financing activities		
Parliamentary appropriation	(1,587,075)	(1,543,286)
Bank indebtedness		
Increase (decrease) for the year	(88,627)	136,226
Balance at beginning of the year	848,821	712,595
Balance at end of the year	760,194	848,821

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Authority and activities

The Laurentian Pilotage Authority was established in February 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

The Authority is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Fixed assets purchased subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the net cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament, to contributed capital for that portion pertaining to the acquisition of fixed assets and to the deficit for that pertaining to operations. In this respect, operating expenditures include only those which require an outlay of funds.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

Details of fixed assets are as follows:

	1989			1988
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	35,048	25,713	9,335	8,315
Pilot boats	1,401,418	1,051,516	349,902	448,664
Furniture and fixtures	155,875	87,295	68,580	74,532
Communications equipment	151,873	109,441	42,432	44,577
Boarding facilities	223,634	154,690	68,944	68,543
Wharf improvements	169,033	76,065	92,968	101,420
Leasehold improvements	82,059	80,691	1,368	17,780
	2,228,240	1,585,411	642,829	773,131

Depreciation for the year is $166,601 ($173,884 in 1988).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Buildings	10 years
Pilot boats	10 and 15 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Leasehold improvements	duration of the leases

4. Parliamentary appropriation

On February 8, 1990, the Treasury Board approved the inclusion of an appropriation up to $1.9 million in the Supplementary Estimates for 1989-90 to cover the Authority's cash deficit for the year 1989.

5. Contingencies

In connection with its operations, the Authority is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of Management that these actions will not result in any material liabilities to the Authority.

MARINE ATLANTIC INC.

MANAGEMENT RESPONSIBILITIES FOR FINANCIAL REPORTING

The consolidated financial statements presented in this annual report are the responsibility of Marine Atlantic Inc.'s management. They have been approved by its Board of Directors.

Management prepared the consolidated financial statements in accordance with generally accepted accounting principles in Canada. The financial information contained in the annual report is consistent with the data presented in the financial statements.

Marine Atlantic Inc. maintains books of account, systems of information, systems of financial and management control, as well as a comprehensive internal audit program which provide reasonable assurance that accurate financial information is available, that assets are protected, that resources are managed efficiently, and that transactions are conducted in accordance with relevant legislation and the corporation's articles of incorporation and by-laws.

The Board of Directors oversees internal audit activities through its audit committee. The committee reviews matters related to accounting, auditing, internal control systems, and the financial statements and annual report of the independent external auditors.

D.J. Weaver
Vice-President Finance and Administration

Terry W. Ivany
President and Chief Executive Officer

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of Marine Atlantic Inc. as at December 31, 1989 and the consolidated statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and its wholly-owned subsidiaries that have come to our notice in the course of our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the articles of incorporation and by-laws of the Corporation and its wholly-owned subsidiaries.

Ottawa, Canada

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Moncton, Canada
February 9, 1990

Peat Marwick Thorne
Chartered Accountants

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

ASSETS	1989	1988
Current assets		
Cash	5,879	1,427
Accounts receivable	10,681	13,966
Capital assistance receivable, Government of Canada (Note 3)	4,706	7,200
Accrued revenue, Government of Canada (Note 3)	21,217	17,693
Inventory of fuel and supplies	4,999	5,166
Work in progress	733	705
Prepaid expenses	1,238	3,130
	49,453	49,287
Long-term receivables	187	280
Fixed assets and deferred charges (Note 4)	434,522	305,196
	484,162	354,763

LIABILITIES AND SHAREHOLDER'S EQUITY (DEFICIENCY)	1989	1988
Current liabilities		
Bank indebtedness	4,369	3,714
Accounts payable and accruals	24,207	24,696
Accrued separation benefits	2,009	
Accrued vacation pay and vessel refit expense	19,848	18,082
Deferred capital assistance		423
	50,433	46,915
Long-term debt (Note 5)	8,065	8,065
Provision for capital assistance (Note 6)	428,674	298,494
SHAREHOLDER'S EQUITY (DEFICIENCY)		
Capital stock		
Common shares without par value		
Authorized—Unlimited number		
Issued and fully paid—517,061 shares	258,530	258,530
Deficit	(261,540)	(257,241)
	(3,010)	1,289
Commitments and contingencies (Notes 7, 8 and 9)		
	484,162	354,763

See accompanying notes to consolidated financial statements.

On behalf of the Board:

A.K. SCALES
Director

TERRY W. IVANY
Director

MARINE ATLANTIC INC.—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

	1989	1988
Commercial revenue	68,548	66,436
Vessel repairs	16,025	6,587
	84,573	73,023
Operating expenses		
Marine Atlantic Inc.	190,770	177,363
Other services	26,560	19,527
Depreciation and amortization	20,622	20,491
	237,952	217,381
Loss from operations	153,379	144,358
Government contract revenue	118,800	119,200
Government contract revenue—Accrued	3,524	62
Subsidies and contracted services	6,293	6,332
Reduction in provision for capital assistance (Note 6)	20,358	20,225
Interest and other income	105	920
	149,080	146,739
Net income (loss) for the year	(4,299)	2,381

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

	1989	1988
Operating activities		
Net income (loss) for the year	(4,299)	2,381
Add (deduct)		
Items not affecting working capital	1,252	298
Prior period adjustment		1,689
Net changes in non-cash working capital balances relating to operations	7,572	(8,943)
Deferred government and other contract revenue		(708)
Cash provided by (applied to) operations	4,525	(5,283)
Investing activities		
Additions to fixed assets and deferred charges	(151,142)	(13,242)
Net proceeds on disposal of fixed assets	206	129
Long-term receivables	93	(35)
Cash applied to investing activities	(150,843)	(13,148)
Financing activities		
Deferred capital assistance	(423)	(202)
Reduction in provision due to disposal of fixed assets	(101)	(35)
Payments on note payable		(424)
Capital assistance	150,639	13,385
Cash provided by financing activities	150,115	12,724
Increase (decrease) in cash during the year	3,797	(5,707)
Cash (deficiency), beginning of year	(2,287)	3,420
Cash (deficiency) end of year	1,510	(2,287)

Cash position is defined as cash less bank indebtedness.

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF DEFICIT
YEAR ENDED DECEMBER 31, 1989
(with comparative figures for 1988)
(in thousands of dollars)

	1989	1988
Deficit, beginning of year as previously reported	(259,186)	(261,311)
Prior period adjustment (Note 10)	1,945	1,689
Deficit, beginning of year as restated	(257,241)	(259,622)
Net income (loss) for the year	(4,299)	2,381
Deficit, end of year	(261,540)	(257,241)

See accompanying notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989
(in thousands of dollars)

1. Nature of operations and authority

The Marine Atlantic Inc. Acquisition Authorization Act was proclaimed in 1986. In accordance with the Act, the Corporation's articles restrict the business that it may carry on to the acquisition, establishment, management and operation of a marine transportation service, a marine maintenance repair and refit service, a marine construction business and any service or business related thereto. Marine Atlantic Inc. is a Crown Corporation listed in Schedule III, Part I of the Financial Administration Act and is not subject to income tax under the provisions of the Income Tax Act.

The Corporation's activities are also governed by agreements negotiated with the Government of Canada. The agreements provide, among other things, for the Corporation to receive contract revenues from the Government of Canada to the extent that the estimated cost of providing ferry, coastal, terminal and water services is not recovered from estimated commercial revenues. In addition, and subject to parliamentary appropriations, amounts are received to finance the acquisition of fixed assets on a proven cash needs basis. The allocation of funds received in respect of contract revenue and the acquisition of fixed assets are subject to approval by the Minister of Transport. As a result, the Corporation is economically dependent on the Government of Canada for the funds it receives through these arrangements.

2. Significant accounting policies

(a) These consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiaries, Newfoundland Dockyard Corporation and Coastal Transport Limited. All intercompany transactions have been eliminated in these consolidated financial statements.

(b) Inventory of fuel and supplies

Inventories are valued at the lower of cost and replacement cost. Cost is determined on a weighted-average basis.

(c) Work in progress

Ship repair and maintenance activities of the Newfoundland Dockyard Corporation are valued on a percentage of completion basis.

MARINE ATLANTIC INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

(d) Fixed assets

Fixed assets are carried at the cost to acquire them less accumulated depreciation. Due to a change in funding arrangements with the Corporation's shareholder in 1986, and as explained further in Note 6, a provision for those capital costs not considered recoverable from future revenue sources has been made.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off fixed assets over their estimated useful lives generally on a straight line basis. The rates for significant classes of assets are as follows:

Vessels	5%
Terminal properties	2.5%
Equipment	10%, 12.5% and 25%

(f) Deferred charges

Deferred charges are accounted for at cost less accumulated amortization. They are being amortized to income on a straight line basis over periods not exceeding 60 months.

(g) Government contract revenue and government contract revenue-accrued

(i) Revenues received under contract to provide ferry service to Atlantic Canada are based on operating budgets approved by the Government of Canada for each year and are included in income in the year received to fund operating expenses in excess of commercial revenues.

(ii) Revenue for vacation pay, vessel refits and separation benefits is accrued to the extent that the amounts are reasonably assured of being recovered from future contract revenue.

(h) Capital assistance

Amounts received or receivable from the Government of Canada, under the Capital Funding Agreement, to finance the acquisition of fixed assets are recorded in the Provision for Capital Assistance in the year in which the related fixed assets are capitalized, and are amortized to income on the same basis and over the same periods as the related fixed assets are depreciated. In management's opinion, the amounts received under the Capital Funding Agreement represent general capital assistance funds, not equity contributions from the Government of Canada as shareholder. Equity contributions, had there been any, would have been reflected as contributed capital in shareholder's equity/deficiency.

(i) Foreign currency translation

Monetary assets and liabilities denominated in a foreign currency are translated at exchange rates in effect at the year end. Other assets and liabilities, revenues and expenses are translated using exchange rates in effect at the date of the transaction. Gains and losses arising on translation are included in net income.

(j) Employee compensation

(a) Pension plans

Substantially all of the Corporation's employees are covered by a defined benefit retirement plan. Pension costs related to benefits earned by employees in the current year are charged to income. The value of the accrued pension benefits for services rendered to December 31, 1989, of $251 million, has been determined by the Corporation's actuaries using best estimate assumptions provided by management. The pension fund assets of $228 million as at December 31, 1989 have been valued using market related values calculated on a basis whereby they will be adjusted to market values over a 5 year period.

The net deficiency at January 1, 1989 for the plan is being amortized on a straight line basis over the estimated average remaining service lives of the related employee group.

(b) Personal injury costs

Certain employees, retired as a result of injury, receive specified pension benefits. The Corporation recognizes the benefit payouts as an expense in the year paid.

(k) Vessel spare parts

The Company maintains spare parts for vessels in service. The cost of spare parts is charged to operations in the period the purchase is made.

3. (a) Capital assistance receivable, Government of Canada

Under contractual terms contained in the Corporation's Capital Funding Agreement, the Corporation receives payments against its approved capital budget in installments calculated in reference to its monthly working capital deficiency or cash requirements. The amount receivable at December 31, 1989 represents a charge to the Government of Canada for funds previously approved under the Capital Funding Agreement.

(b) Accrued revenue, Government of Canada

Revenue for vacation pay, vessel refits and separation benefits in the amount of $21,217 is accrued pursuant to the accounting policy described in Note 2(g)(ii).

4. Fixed assets and deferred charges

	1989			1988
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	604		604	604
Vessels	290,556	96,109	194,447	208,594
Terminal properties	94,582	23,524	71,058	64,047
Equipment	24,745	11,308	13,437	12,113
Leasehold improvements	255	115	140	153
	410,742	131,056	279,686	285,511
Assets under construction	151,881		151,881	16,230
	562,623	131,056	431,567	301,741
Deferred charges	6,523	3,568	2,955	3,455
	569,146	134,624	434,522	305,196

MARINE ATLANTIC INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

5. Long-term debt

Government of Newfoundland debenture, with interest at the rate of 16.55% per annum and maturing in 2008, payable by subsidiary, Newfoundland Dockyard Corporation.

Under the terms of the debenture, payment of non-cumulative annual interest and principal are required to the extent that annual funds are available from Newfoundland Dockyard Corporation. To date, no payments have been required. At maturity, the unpaid balance of the principal amount of the debenture shall cease to be an obligation of the Newfoundland Dockyard Corporation.

6. Provision for capital assistance

In accordance with changes in 1986 in the contractual funding agreements, future depreciation and amortization on those fixed assets and deferred charges acquired prior to January 1, 1987, and which had substantially been financed through the issue of capital stock, were no longer recoverable under contracts with the Government of Canada. Management considers it unlikely that the Corporation will generate sufficient commercial revenue to recover these costs. Accordingly, in 1986 management provided $290.6 million as an adjustment to retained earnings. This provision for capital assistance is reduced as the related assets are depreciated, amortized or upon their disposition. The provision for capital assistance is also charged annually with amounts received or receivable from the Government of Canada to finance the acquisition of fixed assets (see Note 2(h)) and is reduced as the related assets are depreciated.

7. Commitments and contingencies

(a) The total amount required to complete contracted fixed assets under construction at December 31, 1989 is estimated to be $6 million (1988—$129 million).

(b) The Corporation has received a claim of approximately $27 million including interest from the builder of one of the Corporation's vessels. The Corporation has filed a claim of approximately $14 million plus interest against the builder. An arbitration of this matter was completed in October 1986. The Corporation has been awarded a net amount of $1.356 million. However the arbitration is subject to appeal and the amount has not been recorded in the accounts.

The Corporation is also in receipt of claims, an estimated $845 thousand of which is in litigation and another $930 thousand of which has not yet reached litigation; however any final determination as to the Corporation's exposure is presently unknown.

8. Operating leases

The Corporation makes use of property which is available through operating leases. The minimum lease payments are as follows:

1990	1,044
1991	919
1992	898
1993	898
1994	843
Total minimum lease payments	4,602

9. Vessel charter

The Corporation charters vessels to complement its existing fleet. The minimum vessel charter payments are as follows:

1990	3,956
1991	1,946
1992	1,127
1993	1,127
	8,156

10. Prior period adjustment

As the result of an appeal to the Newfoundland government concerning sales tax on fuel, the Corporation recorded a refund relating to the prior period. The adjustment is for the years 1981-1988. The 1988 amount of $256 thousand has been reflected in the 1988 comparative figures and the remainder of the adjustment has been charged to the deficit.

11. Comparative figures

Certain 1988 comparative figures have been changed to reflect the prior period adjustment as described in Note 10 and to conform with the presentation for 1989.

MINGAN ASSOCIATES, LTD.

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE
DURING THE REPORT PERIOD

MONTRÉAL PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Montréal Port Corporation as at December 31, 1989 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Furthermore, in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and with the charter and by-laws of the Corporation.

Samson Bélair/Deloitte & Touche
Chartered Accountants

Montréal, Canada
February 9, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Current		
Cash	1,340	692
Investments (Note 3)	21,083	28,871
Accounts receivable	10,240	9,176
Materials and supplies	940	872
	33,603	39,611
Investments (Note 3)	39,749	39,572
Fixed assets (Note 4)	156,989	153,618
Other assets	579	499
	230,920	233,300

LIABILITIES	1989	1988
Current		
Accounts payable and accrued liabilities (Note 5)	8,117	10,254
Grants in lieu of municipal taxes	820	2,386
	8,937	12,640
Accrued employee benefits	5,206	5,329
Loans from Canada (Note 6)	6,129	6,561
	11,335	11,890
EQUITY OF CANADA		
Contributed capital	183,569	183,569
Retained earnings	27,079	25,201
	210,648	208,770
	230,920	233,300

On behalf of the Board:

ANDRÉ GINGRAS
Chairman

DOMINIC J. TADDEO
General Manager and Chief Executive Officer

MONTRÉAL PORT CORPORATION—*Continued*

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenue from operations	53,034	57,268
Operating and administrative expenses	40,159	39,385
Depreciation	10,503	9,838
Grants in lieu of municipal taxes	4,125	3,403
	54,787	52,626
Income (loss) from operations	(1,753)	4,642
Investment income	7,372	7,968
Interest expense	(436)	(459)
	6,936	7,509
Income before unusual item	5,183	12,151
Adjustment of grants in lieu of municipal taxes		1,915
Net income	5,183	14,066

STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Balance at beginning	25,201	15,407
Net income	5,183	14,066
Dividend	(3,305)	(4,272)
Balance at end	27,079	25,201

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Inflow (outflow) of cash related to the following activities		
Operating		
Net income	5,183	14,066
Items not affecting cash		
Depreciation	10,503	9,838
Other	687	142
	16,373	24,046
Changes in non-cash operating working capital items	(5,211)	(1,987)
	11,162	22,059
Financing		
Repayment of current portion of loans from Canada	(407)	(383)
Increase (decrease) in accrued employee benefits	(123)	104
Dividend paid	(3,305)	(4,272)
	(3,835)	(4,551)
Investing		
Acquisition of long-term investments	(177)	(177)
Acquisition of fixed assets	(15,029)	(24,423)
Deposit on land to be sold	375	
Proceeds on disposal of fixed assets	468	51
Receipt of other assets	36	28
Acquisition of other assets	(140)	(81)
	(14,467)	(24,602)
Decrease in cash	(7,140)	(7,094)
Cash at beginning	29,563	36,657
Cash at end	22,423	29,563

Cash comprises cash and short term investments.

MONTRÉAL PORT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989

1. Status

The Montréal Port Corporation (the Corporation) was incorporated by letters patent in accordance with paragraph 6.2(1) of the Canada Ports Corporation Act on July 1, 1983.

Under Section 6.5 of the same Act, on the establishment of a local port corporation, all rights, obligations and liabilities of the Canada Ports Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation and the administration of all such property and works within the limits of that harbour as are administered by the Board, shall be deemed to have been transferred to the local port corporation, in this case the Montréal Port Corporation.

2. Significant accounting policies

(a) Investments

Investments are shown at amortized cost, with premiums or discounts amortized over their periods to maturity.

(b) Inventories

Materials and supplies are valued at the lower of cost and replacement cost. Cost is determined substantially on average cost.

(c) Fixed assets and depreciation

Fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost.

Depreciation is calculated according to the straight-line method for the full year, commencing in the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(d) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

(e) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under collective agreements, or in accordance with Corporation policy.

3. Investments

Funds are invested in Government of Canada direct securities and guaranteed by the Government of Canada. As at December 31, 1989, the market value of the short-term investments is equivalent to their amortized cost, and market value of long-term investments is $43,868,057 ($42,450,600 in 1988).

4. Fixed assets

	1989				1988
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	(in thousands of dollars)			
Land		26,086		26,086	23,230
Dredging	2.5	16,177	12,651	3,526	3,510
Berthing structures	2.5	60,430	39,828	20,602	20,598
Buildings	2.5-10	71,291	31,713	39,578	38,072
Utilities	3.3-10	17,751	7,824	9,927	10,052
Roads and surfaces	2.5-10	55,225	17,017	38,208	37,552
Machinery and equipment	5-20	54,963	37,873	17,090	18,381
Office furniture and equipment	20	2,960	1,688	1,272	468
		304,883	148,594	156,289	151,863
Projects under construction		700		700	1,755
		305,583	148,594	156,989	153,618

MONTRÉAL PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues of $632,317 ($1,002,793 in 1988) and for the current portion of long-term liabilities of $432,497 ($407,056 in 1988).

6. Loans from Canada

	1989	1988
	(in thousands of dollars)	
Loans bearing interest at 6.25% with blended annual principal and interest repayment requirements of $842,561 and maturing in the year 2000	6,561	6,968
Current portion	432	407
	6,129	6,561

Principal repayment requirements over the next five years amount to:

	$
1990	432,497
1991	459,528
1992	488,249
1993	518,765
1994	551,187

7. Contingencies

Claims aggregating approximately $6,300,000 in respect of lawsuits, guarantees and damages allegedly suffered on the Corporation property and sundry legal matters in dispute have been made against the Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material loss.

8. Commitments

(a) Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $708,000.

(b) In accordance with a Government of Canada policy concerning payment of dividend, the Corporation would be required to pay a dividend, in respect of the 1989 fiscal year, based on a method of calculation using net income. This dividend payable before March 31, 1990, would amount to approximately $1,410,000 and would be applied against retained earnings.

9. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally from grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

NATIONAL ARTS CENTRE CORPORATION

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1989 and the statements of revenue and expenses, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
October 27, 1989

BALANCE SHEET AS AT AUGUST 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash	206,724	393,263
Short-term investments	527,392	3,594,124
Accounts receivable (Note 3)	1,596,643	1,784,365
Inventories (Note 4)	416,339	438,548
Programmes in progress	1,112,453	745,185
Prepaid expenses (Note 5)	292,788	281,783
	4,152,339	7,237,268
Fixed assets (Note 6)	3,454,391	2,995,502
	7,606,730	10,232,770

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities (Note 7)	2,335,541	2,689,234
Deferred revenue (Note 8)	4,058,963	4,432,158
Deferred parliamentary appropriation		
Major capital projects (Note 9)	240,744	1,644,001
	6,635,248	8,765,393
Long-term obligation under capital lease	9,377	15,538
Provision for employee termination benefits	624,399	398,732
	633,776	414,270
	7,269,024	9,179,663
EQUITY OF CANADA		
Surplus	337,706	1,053,107
	7,606,730	10,232,770

Approved by Management:

YVON DESROCHERS
Director General

RICHARD LUSSIER
Director of Finance and Administration

Approved by the Board of Trustees:

ROBERT LANDRY
Chairman

MADELEINE PANACCIO
Vice-Chairman

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED AUGUST 31, 1989

	1989	1988
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	11,295,860	9,036,829
Commercial services (Schedule 2)	7,596,784	7,129,472
Rental of halls	747,198	780,944
Programme support services (Schedule 6)	641,085	514,349
Other	4,509	27,575
	20,285,436	17,489,169
Operating expenses		
Performing arts programmes (Schedule 1)	17,956,195	16,106,843
Commercial services (Schedule 2)	5,634,253	5,505,783
Operation of the buildings (Schedule 7)	5,322,123	5,055,285
Programme support services (Schedule 6)	4,515,353	3,742,939
Administrative services (Schedule 8)	3,078,941	2,763,454
Rental of halls	395,276	417,579
Board of trustees	53,349	225,980
	36,955,490	33,817,863
Excess of operating expenses over operating revenue	16,670,054	16,328,694
Other income		
Regional municipal grant	230,000	270,000
Interest on short-term investments	121,234	109,785
	351,234	379,785
Excess of expenses over revenue	16,318,820	15,948,909

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1989

	1989	1988
	$	$
Operating		
Excess of expenses over revenue	(16,318,820)	(15,948,909)
Items not affecting funds		
Depreciation and amortization	886,188	775,379
Provision for employee termination benefits	225,667	37,987
Loss on disposal of fixed assets		(26,873)
Decrease (increase) of components of operating working capital other than cash	(895,230)	2,079,913
	(16,102,195)	(13,082,503)
Financing		
Parliamentary appropriations		
Operating	15,603,419	15,366,000
Major capital projects including interest earned	1,812,166	3,361,237
Long-term obligation under capital lease	(6,161)	(4,973)
	17,409,424	18,722,264
Investing		
Major capital projects	(3,215,423)	(1,638,657)
Additions to fixed assets	(1,345,077)	(348,891)
	(4,560,500)	(1,987,548)
Increase (decrease) in cash during the year	(3,253,271)	3,652,213
Cash and short-term investments at beginning of year	3,987,387	335,174
Cash and short-term investments at end of year	734,116	3,987,387

STATEMENT OF SURPLUS FOR THE YEAR ENDED AUGUST 31, 1989

	1989	1988
	$	$
Surplus at beginning of the year	1,053,107	1,606,016
Parliamentary appropriation—Operating	15,603,419	15,396,000
Excess of expenses over revenue	(16,318,820)	(15,948,909)
Deficit for the year	(715,401)	(552,909)
Surplus at end of the year	337,706	1,053,107

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1989

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period expiring May 31, 1990. Negotiations are in progress to renew the lease. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex.

2. Significant accounting policies

(a) Short-term investments

Short-term investments are carried at cost which approximates market value.

(b) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value for food, beverages and boutique materials or replacement cost for production materials.

(d) Programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expenses in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expenses in the year in which they are incurred.

(e) Fixed assets

Fixed assets used in the operations, other than the NAC complex, are recorded at cost. Depreciation and amortization are calculated on the straight-line method, as follows:

L'Atelier—Theatre	20 years
Equipment	5 and 7 years
Equipment under capital lease	5 and 7 years
Leasehold improvements	4 and 10 years

Since the complex is leased by the Corporation at no cost, no depreciation or amortization is taken on the building.

(f) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(g) Operating expenses

Expenses relating to performing arts programmes and commercial services do not include costs relating to building and equipment maintenance, utilities and administrative services. The costs relating to furniture and equipment that are not capitalized are included as expenses of operations of the buildings and commercial services.

(h) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total obligation and are recorded as they become due.

(i) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(j) Parliamentary appropriations

The parliamentary appropriation for operations, received during the period April 1 to August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. The Corporation credits to surplus each month one-twelfth of the approved appropriation. If the amount received to August 31 is in excess of 5/12ths of the appropriation, the excess portion is deferred to the following year. In the event that the amount received is less than 5/12ths of the appropriation, the difference is recorded as a receivable.

The parliamentary appropriation received for major capital projects is deferred until used. An amount equal to the cost of the projects incurred during the year is deducted from the deferred parliamentary appropriation.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1989—*Continued*

3. Accounts receivable

	1989	1988
	$	$
Customer accounts	816,347	794,768
Allowance for bad debts	(15,849)	(21,205)
	800,498	773,563
Tickets sold by a sales agency	332,582	104,931
Parliamentary appropriation—Operating (Note 10)	285,250	665,831
Regional municipal grant	115,000	135,000
Loans to musicians—Purchase of instruments	35,467	59,987
Accrued interest	6,084	27,586
Other	21,762	17,467
	1,596,643	1,784,365

4. Inventories

	1989	1988
	$	$
Production materials	190,974	211,547
Food, beverages and tobacco	188,425	180,956
Boutique (closed on August 31, 1989)	36,940	46,045
	416,339	438,548

5. Prepaid expenses

	1989	1988
	$	$
Supplies	134,138	174,098
Prepaid services	82,000	65,237
Souvenirs and other items	31,472	31,933
Commissions	5,806	
Miscellaneous	39,372	10,515
	292,788	281,783

6. Fixed assets

	1989			1988
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Land	90,000		90,000	90,000
L'Atelier—Theatre	298,069	118,589	179,480	194,384
Equipment	4,322,764	3,053,488	1,269,276	1,175,753
Equipment under capital lease	28,750	11,500	17,250	23,000
Leasehold improvements	3,451,131	1,556,714	1,894,417	1,512,365
Uncompleted capital projects	3,968		3,968	
	8,194,682	4,740,291	3,454,391	2,995,502

7. Accounts payable and accrued liabilities

	1989	1988
	$	$
Trade	1,230,504	1,699,357
Accrued salaries and annual leave	779,464	802,135
Payroll deductions and sales tax	325,573	187,742
	2,335,541	2,689,234

8. Deferred revenue

	1989	1988
	$	$
Tickets sold prior to the end of the year for programmes in progress	3,639,849	4,157,596
Unredeemed gift certificates and other	419,114	274,562
	4,058,963	4,432,158

9. Deferred parliamentary appropriation—Major capital projects

	1989	1988
	$	$
Deferred from the previous year	1,644,001	300,389
Received during the year	1,672,000	3,262,000
Interest earned during the year	140,166	99,237
Expenses for the year	(3,215,423)	(2,017,625)
Deferred to the following year	240,744	1,644,001

10. Parliamentary appropriation—Operating

	1989	1988
	$	$
Receivable at beginning of year	665,831	635,831
Credited to surplus	15,603,419	15,396,000
Received during the year	(15,984,000)	(15,366,000)
Receivable at end of year (Note 3)	285,250	665,831

11. Commitments

As at August 31, 1989, commitments for operating and capital leases, with terms of more than one year, amounted to $294,628. Future minimum payments under these arrangements are payable as follows:

Year ending August 31	$
1990	235,032
1991	34,580
1992	23,808
1993	1,208
	294,628

Furthermore, the NAC has an agreement with a ticket sales agency, which extends to 1996. Payments are based on the number of tickets sold; there are no minimum payments.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1989—*Concluded*

12. Related party transactions

In addition to the rental of the NAC complex, provided free of charge by the Government of Canada, the Corporation receives audit services without charge from the Office of the Auditor General of Canada.

During the year, in the normal course of business, the Corporation incurred expenses totalling $794,231 ($730,204 in 1988) for utility, ground maintenance, snow removal and telephone services provided by other government departments and agencies.

13. Comparative figures

Certain figures for the year ended August 31, 1988 have been reclassified to conform to the presentation adopted for the year ended August 31, 1989.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES—PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1989

	Dance		Variety		Special events	
	1989	1988	1989	1988	1989	1988
	$	$	$	$	$	$
Revenue						
Box office	1,279,136	1,042,107	4,548,690	2,717,354	3,950	
Co-productions						
Tours						
Broadcasts						
Sponsorships						
Other	670	95,594	3,357	12,280	1,585	2,099
	1,279,806	1,137,701	4,552,047	2,729,634	5,535	2,099
Expenses						
Performers	1,085,777	900,051	3,264,059	1,723,914	76,345	68,024
Technical services	281,219	264,130	570,101	382,966	33,192	58,372
Advertising	205,747	260,525	266,307	230,638	7,750	123,871
Administration	204,855	160,036	195,875	147,348		
Wardrobe						
Other artistic services						
Other production expenses	143,811	223,744	374,728	191,581	8,396	102,333
	1,921,409	1,808,486	4,671,070	2,676,447	125,683	352,600
Excess of expenses over revenue (of revenue over expenses)	641,603	670,785	119,023	(53,187)	120,148	350,501

SCHEDULE OF REVENUE AND EXPENSES—COMMERCIAL SERVICES FOR THE YEAR ENDED AUGUST 31, 1989

SCHEDULE 2

	1989	1988
	$	$
Revenue		
Restaurants (Schedule 3)	5,469,965	5,221,658
Garage (Schedule 4)	2,022,138	1,748,711
Boutique (Schedule 5)	104,681	159,103
	7,596,784	7,129,472
Expenses		
Restaurants (Schedule 3)	5,020,808	4,827,788
Garage (Schedule 4)	516,969	503,218
Boutique (Schedule 5)	96,476	174,777
	5,634,253	5,505,783
Excess of revenue over expenses	1,962,531	1,623,689

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE 1

Music		Theatre		Total	
1989	1988	1989	1988	1989	1988
$	$	$	$	$	$
2,413,682	2,041,972	2,266,962	2,155,263	10,512,420	7,956,696
		223,412	209,259	223,412	209,259
206,893	122,550	1,499	272,153	208,392	394,703
186,455	244,277			186,455	244,277
55,050	65,700			55,050	65,700
90,812	47,311	13,707	8,910	110,131	166,194
2,952,892	2,521,810	2,505,580	2,645,585	11,295,860	9,036,829
4,783,747	4,387,726	1,548,232	1,700,141	10,758,160	8,779,856
372,758	402,027	1,171,456	1,060,867	2,428,726	2,168,362
526,993	606,571	551,984	598,193	1,558,781	1,819,798
464,416	440,221	692,079	691,798	1,557,225	1,439,403
38,616	30,275	215,149	419,847	253,765	450,122
46,982	45,926	292,223	268,813	339,205	314,739
183,016	224,949	350,382	391,956	1,060,333	1,134,563
6,416,528	6,137,695	4,821,505	5,131,615	17,956,195	16,106,843
3,463,636	3,615,885	2,315,925	2,486,030	6,660,335	7,070,014

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES—RESTAURANTS FOR THE YEAR ENDED AUGUST 31, 1989

SCHEDULE 3

	1989			1988		
	Food	Beverage	Total	Food	Beverage	Total
	$	$	$	$	$	$
Sales						
Le Café	1,822,253	678,706	2,500,959	1,678,843	736,611	2,415,454
Catering	1,285,011	551,432	1,836,443	1,142,988	530,461	1,673,449
Bars	2,022	441,588	443,610	631	429,366	429,997
Green Room	142,960		142,960	125,188		125,188
External Affairs	87,681		87,681	93,701		93,701
Total sales	3,339,927	1,671,726	5,011,653	3,041,351	1,696,438	4,737,789
Cost of goods consumed	1,276,505	536,440	1,812,945	1,232,805	530,993	1,763,798
Gross profit	2,063,422	1,135,286	3,198,708	1,808,546	1,165,445	2,973,991
Other revenue						
Recovery of costs—External Affairs and Catering			387,712			413,740
Other			70,600			70,129
Total other revenue			458,312			483,869
Total gross profit and other revenue			3,657,020			3,457,860
Operating and administrative expenses						
Salaries, wages and employee benefits			2,436,721			2,235,242
Supplies and equipment rental			338,018			381,491
Depreciation and amortization			185,979			85,648
Professional services			66,323			71,510
Advertising and promotion			64,633			102,503
Repairs and maintenance			42,426			38,279
Credit card commission			41,104			34,182
Music and entertainment			12,883			28,015
Other			19,776			87,120
Total expenses			3,207,863			3,063,990
Excess of revenue over expenses			449,157			393,870

SCHEDULE OF REVENUE AND EXPENSES—GARAGE FOR THE YEAR ENDED AUGUST 31, 1989

SCHEDULE 4

	1989	1988
	$	$
Revenue		
Parking	2,022,138	1,748,711
Expenses		
Salaries, wages and employee benefits	402,714	420,238
Repairs and maintenance	42,722	19,240
Supplies	26,638	20,853
Depreciation and amortization	24,127	24,578
Other	20,768	18,309
	516,969	503,218
Excess of revenue over expenses	1,505,169	1,245,493

SCHEDULE OF REVENUE AND EXPENSES—BOUTIQUE FOR THE YEAR ENDED AUGUST 31, 1989

SCHEDULE 5

	1989	1988
	$	$
Revenue		
Sales	104,681	159,103
Expenses		
Cost of goods sold	59,412	112,036
Gross margin	45,269	47,067
General and administration		
Salaries, wages and employee benefits	27,940	49,631
Amortization	2,677	2,677
Advertising and display	212	1,265
Other	6,235	9,168
	37,064	62,741
Total expenses	96,476	174,777
Excess of revenue over expenses (of expenses over revenue)	8,205	(15,674)

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

SCHEDULE OF REVENUE AND EXPENSES— PROGRAMME SUPPORT SERVICES FOR THE YEAR ENDED AUGUST 31, 1989 SCHEDULE 6

	1989	1988
	$	$
Revenue		
House program advertising	286,531	251,764
Box Office service charges	129,224	104,858
Other	225,330	157,727
	641,085	514,349
Expenses		
Salaries, wages and employee benefits	3,214,378	2,611,541
Advertising and promotion	451,620	359,258
Office expenses	271,424	262,178
Professional services and expenses	233,069	144,748
Warehouse rent	144,224	101,106
Commissions and service charges	110,454	170,556
Other	90,184	93,552
	4,515,353	3,742,939
Excess of expenses over revenue	3,874,268	3,228,590

SCHEDULE OF EXPENSES— OPERATION OF THE BUILDINGS FOR THE YEAR ENDED AUGUST 31, 1989 SCHEDULE 7

	1989	1988
	$	$
Salaries, wages and employee benefits	2,130,736	2,015,134
Utilities	1,165,407	1,031,031
Repairs and maintenance to buildings and equipment	1,042,534	956,276
Depreciation and amortization	673,404	662,476
Professional services and expenses	126,655	133,056
Furniture and equipment	75,346	167,577
Other	108,041	89,735
	5,322,123	5,055,285

SCHEDULE OF EXPENSES— ADMINISTRATIVE SERVICES FOR THE YEAR ENDED AUGUST 31, 1989 SCHEDULE 8

	1989	1988
	$	$
Salaries, wages and employee benefits	2,349,765	1,978,066
Professional services and expenses	206,519	239,616
Insurance	125,048	128,301
Office expenses	113,162	126,609
Repairs and maintenance	69,077	72,381
Telecommunications	41,619	36,845
Travel and duty entertainment	34,756	65,452
Advertising and promotion	8,428	32,180
Other	130,567	84,004
	3,078,941	2,763,454

NATIONAL CAPITAL COMMISSION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the National Capital Commission are the responsibility of management and have been approved by the members of the Commission. The financial statements have been prepared by management in accordance with generally accepted accounting principles.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that the assets are safeguarded and controlled and that transactions are in accordance with Part X of the Financial Administration Act and regulations as well as the National Capital Act and by-laws of the Commission. Internal audits are conducted to assess these systems and practices.

The members of the Commission carry out their responsibilities for the financial statements principally through an Audit Committee which consists of members of the Commission only. The Audit Committee meets periodically with management as well as with the internal and external auditors to discuss the results of audit examinations with respect to the adequacy of internal accounting controls and to review and discuss financial reporting matters. The external and internal auditors have full access to the Audit Committee, with and without management being present.

The Commission's external auditor, the Auditor General of Canada, has examined the financial statements. He submits his report to the Minister of Public Works who is responsible for the National Capital Commission.

Jean E. Pigott
Chairman

R. Curry Wood
Vice-President, Controller

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1990 and the statements of operations, equity and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1990 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for Parliamentary appropriations to acquire land, buildings and equipment as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the National Capital Act, and by-laws of the Commission.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 1, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989	LIABILITIES	1990	1989
Current			Current		
Cash and short-term deposits (Note 4)	13,327	10,796	Accounts payable and accrued liabilities	33,344	25,666
Accounts receivable			Holdbacks and deposits from contractors and others	2,047	2,216
Due from Canada	2,643			35,391	27,882
Federal government departments and agencies	2,625	597	Long-term		
Tenants and others	1,782	1,238	Accrued employee termination benefits	6,203	5,434
Operating supplies, small tools and nursery stock	697	828	Unsettled expropriations of property	882	865
Prepaid expenses	701	2,517	Contributions to other levels of government		7,476
	21,775	15,976		7,085	13,775
Land, buildings and equipment (Note 5)	321,938	308,463			
			EQUITY OF CANADA		
			Equity of Canada	301,237	282,782
	343,713	324,439		343,713	324,439

Approved by the Commission:

JEAN E. PIGOTT
Chairman

IAN A. NUTE
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Expenses (Note 6)		
Transcendent	5,319	3,313
Safeguard and Preserve	572	4,037
Communicate Canada	5,956	7,318
Meeting Place	4,527	4,062
Operations/Asset Management	68,874	71,833
Operations/Adminstration	23,576	22,700
	108,824	113,263
Revenues		
Rental operations and easements	10,997	10,006
Interest	1,364	1,177
Net gain on disposal of land, buildings and equipment	7,251	5,502
Long-term lease (Note 4)	9,500	
Other	4,023	2,225
	33,135	18,910
Net cost of operations	75,689	94,353
Parliamentary appropriations for operations (Note 3)	82,028	72,963
Parliamentary appropriations over net cost of operations (excess of net cost of operations over parliamentary appropriations)	6,339	(21,390)

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Balance at beginning of year	282,782	285,823
Parliamentary appropriations over net cost of operations (excess of net cost of operations over parliamentary appropriations) (Note 3)	6,339	(21,390)
Parliamentary appropriations to acquire land, buildings and equipment (Note 3)	12,116	18,349
Balance at end of year	301,237	282,782

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990	1989
Operating activities		
Parliamentary appropriations over net cost of operations (excess of net cost of operations over parliamentary appropriations)	6,339	(21,390)
Items not involving cash		
Depreciation	11,760	12,361
Net gain on disposal of land, buildings and equipment	(7,251)	(5,502)
Net change in non-cash working capital balances related to operations	4,241	18,956
Net changes in long-term liabilities	(6,690)	4,975
	8,399	9,400
Investing and financing activities: land, buildings and equipment		
Acquisitions	(28,723)	(29,802)
Parliamentary appropriations	12,116	18,349
Proceeds on disposal	10,739	11,279
	(5,868)	(174)
Increase in cash and short-term deposits	2,531	9,226
Beginning of year	10,796	1,570
End of year	13,327	10,796

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990

1. Authority and objectives

The National Capital Commission was established in 1958 by the National Capital Act. The Commission is an agent Crown corporation without share capital named in Part I of Schedule III to the Financial Administration Act. The objects and purposes of the Commission, as stated in the National Capital Act, are to:

(a) "prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance; and

(b) organize, sponsor or promote such public activities and events in the National Capital Region as will enrich the cultural and social fabric of Canada, taking into account the federal character of Canada, the equality of status of official languages of Canada and the heritage of the people of Canada."

The powers of the Commission were further extended in 1988 to enable the Commission to coordinate the policies and programs of the Government of Canada respecting the organization, sponsorship or promotion by departments of public activities and events related to the National Capital Region.

The Commission is also responsible for the management and maintenance of the official residences located in the National Capital Region.

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

2. Significant accounting policies

(a) Land, buildings and equipment

Land, buildings and equipment are generally recorded at historical cost. Property acquired at nominal cost or by donation is recorded at market value at time of acquisition except for properties of historical significance whose market value cannot be reasonably determined. These are recorded at nominal value. Property acquired by exchange is recorded at the carrying value of the assets disposed of in the transaction. Improvements that extend the useful life of buildings and equipment are recorded at cost.

(b) Depreciation

Depreciation of assets in use is charged to operations in equal annual amounts based on the cost of the assets, their estimated useful life and their final salvage value. Useful life of assets is estimated as follows:

Buildings	20 years
Parkways, roadways and bridges	25 years
Park landscaping and improvement	25 years
Machinery and equipment	7 to 15 years
Office furniture and equipment	5 years
Vehicles	4 to 7 years
Antiques and works of art	10 years

(c) Operating supplies, small tools and nursery stock

Operating supplies and small tools are carried at cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, bailing and packaging expenses.

(d) Pension plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission on an equal basis. These contributions represent the total pension obligations of the Commission and are recognized in the accounts on a current basis.

(e) Employee termination benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Parliamentary appropriations

Parliamentary appropriations for operating expenditures, for contributions to other levels of government and other authorities and for grants are used to offset the net cost of operations. Parliamentary appropriations to acquire land, buildings and equipment are credited to equity of Canada.

(g) Workers' compensation

The Commission assumes all risks for workers' compensation claims. The costs of such claims, as a result of injuries on duty, are recorded as expenses in the years compensation payments are due.

3. Change in accounting policy

The Commission has retroactively changed its accounting policy for parliamentary appropriations to acquire land, buildings and equipment.

In previous years these appropriations were included in equity of Canada only to the extent they were used to acquire such assets. The Commission now includes in equity of Canada the full amount of the appropriations received for the acquisition of land, buildings and equipment.

This change in accounting policy has no impact on the balance of equity of Canada. However, the effect of this change has been to decrease by $16.6 million in 1990 ($11.5 million in 1989) the amount of parliamentary appropriations to acquire land, buildings and equipment credited directly to the equity of Canada, and to increase accordingly the parliamentary appropriations used to offset the net cost of operations.

4. Cash and short-term deposits

The Commission has received Treasury Board authority to dispose of surplus properties. The authority provides for the use of the proceeds therefrom less related disposal expenses for the acquisition of properties essential to the Commission's mandate.

Also, under Governor in Council authority, the Commission has leased a property for 99 years. Rent for the term of the lease has been received in one payment at the beginning of the lease. The authority provides for the use of revenue from this transaction for the acquisition of environmentally sensitive lands.

Cash and short-term deposits include a balance of $6.1 million remaining from the above transactions as follows:

	Environmentally sensitive lands	Others	Total
	(in thousands of dollars)		
Proceeds	9,500	10,093	19,593
Acquisitions	(7,389)	(6,119)	(13,508)
Cash available	2,111	3,974	6,085

5. Land, buildings and equipment

	1990			1989
	Historical cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land and buildings				
Greenbelt	66,051	17,157	48,894	39,069
Gatineau Park	26,395	5,707	20,688	16,002
Parkways	103,079	40,347	62,732	64,051
Parks	28,812	11,968	16,844	16,908
Bridges and approaches	28,316	15,007	13,309	13,699
Historical sites	26,556	10,802	15,754	12,392
Recreational facilities	18,516	8,230	10,286	9,196
Rental properties	111,726	12,296	99,430	102,097
Development properties	20,877	1,039	19,838	19,934
Unsettled expropriations	882		882	1,036
Administrative and service buildings	13,698	7,407	6,291	6,380
	444,908	129,960	314,948	300,764
Less provision for transfers*	1,838		1,838	1,838
	443,070	129,960	313,110	298,926
Equipment				
Machinery and equipment	4,241	2,026	2,215	2,544
Office furniture and equipment	12,024	8,330	3,694	4,216
Vehicles	4,428	2,019	2,409	2,375
Antiques and works of art	1,192	682	510	402
	21,885	13,057	8,828	9,537
	464,955	143,017	321,938	308,463

*Provision for transfers pertains to property to be transferred in accordance with agreements with the Province of Quebec. This includes lands to be given free of charge for the approaches to the MacDonald-Cartier Bridge and lands to be transferred for $1 and to be used as a right-of-way to Highway 550.

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

6. Expenses

(a) Summary of expenses by major classification

	1990	1989
	(in thousands of dollars)	
Salaries and employee benefits	45,557	43,121
Goods and services	28,435	30,614
Grants in lieu of municipal taxes	11,632	12,254
Contributions	11,440	14,913
Depreciation	11,760	12,361
	108,824	113,263

(b) Sector definitions and objectives

The Commission uses six sectors to structure its activities. Short, medium and long-term objectives linked to the mandate and mission have been developed for each. The following provides the long-term objectives established for each sector:

Transcendent

To guide, facilitate and provide input and direction to the formulation and implementation of National Capital Commission programs to ensure the Commission's objectives are met.

Safeguard and Preserve

To safeguard and preserve the Capital and its assets for future generations.

Communicate Canada

To provide programs that present the past, present and future of Canada and that increase understanding of the country through the Capital.

Meeting Place

To implement programs that provide opportunities to bring Canadians together in the Capital to increase their knowledge and understanding of the country.

Operations/Asset Management

To manage the real property assets of the Corporation efficiently and effectively in accordance with their importance to the Capital.

Operations/Administration

To manage the resources of the Corporation efficiently and effectively and to provide services that allow the Commission to meet its objectives.

7. Major commitments

(a) The Commission is committed to contribute to the Province of Quebec, one-half of the cost of a road network within the Quebec portion of the National Capital Region. The Commission's remaining commitment to be paid over future years is estimated at $73.6 million but is payable only if funding is approved by the Treasury Board of Canada. The Treasury Board has authorized expenditures of $160.2 million for the Quebec road network. As of March 31, 1990, payments have totalled $136.2 million. Unpaid billings owing to the Province of Quebec amounted to $15.2 million and are recorded in the accounts of the Commission.

(b) The Commission has entered into agreements for computing services and leases of equipment and office space. Minimum annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1990-91	3,356
1991-92	3,160
1992-93	2,445
1993-94	22
	8,983

(c) The Province of Quebec has expropriated certain lands in the City of Hull on behalf of the Commission. An amount of $1.25 million will be payable in exchange of appropriate title documents.

(d) The Commission has entered into contracts for capital expenditures estimated to cost approximately $4.2 million. Payments under these contracts are expected to be made in 1990-91.

8. Contingencies

(a) Claims

Claims and potential claims have been made against the Commission totalling approximately $33.2 million for alleged damages and other matters. The final outcome of these claims is not determinable and accordingly these items are not recorded in the accounts. However, in the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

(b) Agreement with the Province of Ontario

In 1961, the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,761 hectares (6,820 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenses. At March 31, 1989, cumulative expenses exceeded cumulative revenues by $1.1 million, and are not reflected in the accounts of the Commission.

9. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by the Parliament of Canada.

(a) Canada Museums Construction Corporation Inc.

The Commission has permitted the Canada Museums Construction Corporation Inc. to undertake the construction of the Canadian Museum of Civilization on Commission lands. The Commission is in the process of transferring the lands in question to Public Works Canada in exchange for other properties of equal value.

NATIONAL CAPITAL COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

(b) Canadian Museum of Contemporary Photography

The Commission and the National Museums of Canada are sharing costs for the construction of the Canadian Museum of Contemporary Photography on Commission lands. Total shared construction costs are estimated at $17 million of which the Commission's share is $13 million. As at March 31, 1990 payments on this project have totalled $845,000. The Commission has received Governor in Council authority to lease the completed building to the National Museums of Canada for a term of 49 years.

(c) Public Works Canada

Public Works Canada acts as an agent for the Commission with respect to sales of properties which are surplus to the Commission's needs. Fees charged are based on standard rates set by Public Works Canada. The Commission has also entered into an agreement with Public Works Canada, whereby the latter will, with respect to the official residences, provide certain property services at rates established with the Commmission and approved by the Treasury Board of Canada.

10. Comparative figures

Certain of the 1989 comparative figures have been reclassified to conform to the current year's presentation and to give effect to the change in accounting policy in Note 3.

OLD PORT OF MONTREAL CORPORATION INC.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the Old Port of Montreal Corporation Inc. as at March 31, 1990 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	2,549,204	1,715,011
Accounts receivable	203,016	120,396
Prepaid expenses	35,782	3,925
	2,788,002	1,839,332

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable	1,069,733	1,330,672
Due to Minister of Public Works (Note 3)	1,321,505	315,103
Due to Receiver General for Canada (Note 4)	179,392	29,867
	2,570,630	1,675,642
Provision for employee termination benefits	217,372	163,690
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
	2,788,002	1,839,332

Approved by the Board:

ROGER BEAULIEU
Director

BENOIT LEMAY
Director

OLD PORT OF MONTREAL CORPORATION INC.—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenditures		
Operating		
Permanent personnel	1,775,807	1,188,367
Maintenance of property and space rentals	1,546,633	1,551,994
Animation programs	948,330	812,626
Administration	656,730	484,498
Communications	282,512	88,604
Professional services	268,122	256,572
	5,478,134	4,382,661
Capital (including $337,248 in 1990 and $82,923 in 1989 for archeological researches)	2,176,692	4,249,750
Total expenditures	7,654,826	8,632,411
Proceeds from other than the direct use of fixed assets		
Income produced by animation programs		
Programs carried out by the Corporation	3,758,065	3,077,515
Less royalties to third parties	2,708,000	2,314,562
	1,050,065	762,953
Parking	923,144	614,698
Concessions	353,814	351,650
Other	24,364	22,526
	2,351,387	1,751,827
Interest, related principally to the receipt of parliamentary appropriations in advance of disbursements	254,691	111,611
	2,606,078	1,863,438
Net expenditures to be funded (Note 3)	5,048,748	6,768,973
Cumulative net expenditures since November 26, 1981	76,232,970	71,184,222
Proceeds from the direct use of fixed assets		
Income to be remitted (Note 4)		
Parking	468,700	265,736
Mooring and anchoring	47,006	23,993
Rentals	39,784	89,660
Proceeds from disposal of fixed assets	70,000	
	625,490	379,389
Cumulative direct proceeds since November 26, 1981	1,901,724	1,276,234
Excess of net expenditures over direct proceeds		
For the year	4,423,258	6,389,584
Cumulative since November 26, 1981	74,331,246	69,907,988

STATEM[illegible]T OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Operating expenditures	(5,478,134)	(4,382,661)
Proceeds from other than the direct use of fixed assets	2,606,078	1,863,438
Proceeds from the direct use of fixed assets	625,490	379,389
Remittances to the Consolidated Revenue Fund	(475,965)	(370,704)
	(2,722,531)	(2,510,538)
Increase in accounts receivable	(82,620)	(9,985)
Decrease (increase) in prepaid expenses	(31,857)	339,845
Increase (decrease) in accounts payable	(260,939)	453,441
Incease in the provision for employee termination benefits	53,682	120,271
	(3,044,265)	(1,606,966)
Investing activities		
Capital expenditures carried out as agent and on behalf of the Minister of Public Works	(2,176,692)	(4,249,750)
Financing activities		
Parliamentary appropriation	6,055,150	7,301,925
Cash		
Increase for the year	834,193	1,445,209
Balance at beginning of the year	1,715,011	269,802
Balance at end of the year	2,549,204	1,715,011

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1990

1. Authority and activities

Canada Lands Company (Le Vieux-Port de Montréal) Limited was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule III to the Financial Administration Act. On September 27, 1989, the name of the Corporation was amended to become Old Port of Montreal Corporation Inc.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of the Old Port of Montreal, and for administering, managing, and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

OLD PORT OF MONTREAL CORPORATION INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1990—*Concluded*

2. Significant accounting policies

(a) Financial statements presentation

The financial statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due to Minister of Public Works

	1990	1989
	$	$
Balance at beginning of the year	315,103	(217,849)
Net expenditures	(5,048,748)	(6,768,973)
	(4,733,645)	(6,986,822)
Less:		
Funds drawn from Department of Public Works for Canada Lands Company (Le Vieux-Port de Montréal) Limited		
Vote 20 in 1989-90	6,055,150	
Vote 30 in 1988-89		7,301,925
Balance at end of the year	1,321,505	315,103

4. Due to Receiver General for Canada

	1990	1989
	$	$
Balance at beginning of the year	29,867	21,182
Direct proceeds	625,490	379,389
	655,357	400,571
Remittances to the Consolidated Revenue Fund	(475,965)	(370,704)
Balance at end of the year	179,392	29,867

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Commitments

As at March 31, 1990, the commitments for the leasing of lands and buildings and for the development of the lands totalled $985,368 ($535,376 as at March 31, 1989).

7. Contingent liability

As operator of the Expotec/Imax program, the Corporation has committed itself to take charge of the contingent liability which may result from a litigation between a municipal corporation and a services supplier. The Corporation considers that this lawsuit is ill-founded and consequently no provision has been recorded as at March 31, 1990. Any payment resulting from this commitment would be charged to the year during which the Corporation would actually be compelled to pay. As at March 31, 1990, the Corporation estimates this contingent liability to be approximately $700,000.

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Pacific Pilotage Authority as at December 31, 1989 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 9, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Current		
Cash and short-term deposit	965	1,150
Accounts receivable	2,584	2,531
Prepaid expenses	44	54
	3,593	3,735
Property and equipment (Note 3)	673	717
	4,266	4,452

LIABILITIES	1989	1988
Current		
Accounts payable and accrued liabilities	1,511	1,287
Long-term		
Accrued employee termination benefits	455	410
Obligation under capital lease (Note 4)	26	
	481	410
	1,992	1,697
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	1,468	1,949
	2,274	2,755
	4,266	4,452

Approved by the Authority:

R. SMITH
Chairman

J.A. HORNE
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenues		
Pilotage charges	25,168	27,092
Interest and other income	171	141
	25,339	27,233
Expenses		
Contract pilots' fees	17,441	18,828
Operating costs of pilot boats	2,883	2,740
Transportation and travel	2,604	2,633
Staff salaries and benefits	1,256	1,220
Pilots' salaries and benefits	769	775
Professional and special services	189	170
Rentals	167	164
Utilities, materials and supplies	153	122
Depreciation (Note 3)	111	224
Computer software costs	110	104
Communications	83	91
Repairs and maintenance	46	19
Interest on capital lease	8	
Other		7
	25,820	27,097
Net income (loss) for the year	(481)	136

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Operating activities		
Net income (loss) for the year	(481)	136
Items not affecting cash		
Depreciation	111	224
Gain on sale of property and equipment		(7)
Employee termination benefits	45	72
Change in operating components of working capital	180	(270)
Cash provided from (required for) operating activities	(145)	155
Investing activities		
Additions to property and equipment	(66)	(123)
Proceeds from disposal of equipment		16
Financing activities		
Increase in long-term obligation under capital lease	26	
Increase (decrease) in cash	(185)	48
Cash and short-term deposit at beginning of the year	1,150	1,102
Cash and short-term deposit at end of the year	965	1,150

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Appropriated		
Balance at beginning and end of the year	500	500
Unappropriated		
Balance at beginning of the year	1,449	1,313
Net income (loss) for the year	(481)	136
Balance at end of the year	968	1,449
	1,468	1,949

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. Authority and objectives

The Pacific Pilotage Authority was established in 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local licensed pilots' company.

The Authority is a Crown corporation named in Part I of Schedule III to the Financial Administration Act and is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Pilot boats	25 years
Equipment—Communication and other	10 years
—Computer	5 years
Leasehold improvements	15 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Retained earnings

Amounts are appropriated from time to time by the Authority to provide for extraordinary costs arising from renewal or acquisition of fixed assets and for contingencies.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

3. Property and equipment

	1989	1988
	(in thousands of dollars)	
Buildings	40	40
Pilot boats	1,202	1,201
Equipment—Communication and other	640	627
—Computer	343	292
Leasehold improvements	60	58
	2,285	2,218
Accumulated depreciation	1,612	1,501
	673	717

The above assets include in 1989 a computer under a capital lease at a total value of $43,375 less accumulated depreciation of $8,671.

A change in the estimated service life of pilot boats from 20 years to 25 years has resulted in a reduction of $32,603 to depreciation expense in the current year.

4. Obligation under capital lease

	1989	1988
	(in thousands of dollars)	
Total minimum payments under 18% capital lease agreement due February 1994, payable in blended monthly payments of $1,094	55	
Amount representing interest	(16)	
Balance of obligation	39	
Current portion	(13)	
Long-term portion	26	

The Authority has an option to purchase the computer, at any time, at a price to be determined when the option is exerciced.

5. Commitments

The Authority has a long-term operating lease obligation for office accommodation aggregating $867,600 to December 31, 1999 at a base annual rent of $86,760. The obligation also calls for pro-rata share of operating costs estimated at $22,750 for 1990.

The Authority has an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of $58,000 until December 31, 1990, plus operating expenses. Until that date, the Authority holds an option to purchase the boat at a price to be determined if the option is exercised.

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the system of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation. The committee meets with management, the internal auditors and the external auditors to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER, ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS, OTTAWA, ONTARIO

We have examined the consolidated balance sheets of Petro-Canada (incorporated by Special Act of the Parliament of Canada) as at December 31, 1989 and 1988 and the related consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1989 and 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for oil and gas exploration, development and production activities as explained in Note 2 to the consolidated financial statements, on a consistent basis.

Further, we have examined the transactions of the Corporation and its consolidated wholly owned subsidiaries that came to our notice in the course of the above mentioned examinations, to determine whether they were in accordance with Part X of the Financial Administration Act, the regulations, the charter and by-laws of the Corporation and its consolidated wholly owned subsidiaries and any directives given to the Corporation pursuant to the Act. Our examinations of these transactions were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 22, 1990

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1989
(stated in millions of dollars)

ASSETS	1989	1988 (Restated) (Note 2)
Current assets		
Cash and short-term deposits	27	84
Accounts receivable	807	734
Inventories (Note 8)	677	560
Income taxes recoverable	34	36
Prepaid expenses	45	41
	1,590	1,455
Investments (Note 9)	467	539
Property, plant and equipment, net (Note 10)	4,668	4,675
Deferred charges (Note 11)	93	83
	6,818	6,752

LIABILITIES AND SHAREHOLDER'S EQUITY	1989	1988 (Restated) (Note 2)
Current liabilities		
Short-term notes payable	710	968
Accounts payable and accrued liabilities	875	765
Current portion of long-term debt	6	6
	1,591	1,739
Long-term debt (Note 12)	1,232	1,036
Deferred credits (Note 13)	231	213
Deferred income taxes	1,006	1,037
Shareholder's equity (Note 14)	2,758	2,727
	6,818	6,752

Approved on behalf of the Board:

W.H. HOPPER
Director

JOCELYNE PELCHAT
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989
(stated in millions of dollars)

	1989	1988 (Restated) (Note 2)
Revenue		
Operating	4,852	4,669
Investment and other income	165	132
	5,017	4,801
Expenses		
Crude oil and product purchases	1,977	1,939
Marketing, general and administrative	972	891
Producing and refining	814	777
Exploration	98	114
Depreciation, depletion and amortization	401	536
Federal sales and other taxes	384	383
Interest on long-term debt	101	71
Other interest	101	60
	4,848	4,771
Earnings before undernoted items	169	30
Provision for income taxes (Note 3)		
Current	47	52
Deferred	37	(11)
	84	41
Earnings (loss) before extraordinary item and dividends on redeemable preferred shares	85	(11)
Extraordinary item (Note 4)	54	22
Net earnings (loss) before dividends on redeemable preferred shares	31	(33)
Dividends on redeemable preferred shares (Note 5)		10
Net earnings (loss) after dividends on redeemable preferred shares	31	(43)

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989
(stated in millions of dollars)

	1989	1988 (Restated) (Note 2)
Retained earnings (deficit) at beginning of year	(1,434)	(1,340)
Transfer from contributed surplus (Note 14)	1,434	
Net earnings (loss) before dividends on redeemable preferred shares	31	(33)
Dividends on redeemable preferred shares		(10)
Exchange adjustment on redemption of redeemable preferred shares		(51)
Retained earnings (deficit) at end of year	31	(1,434)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989
(stated in millions of dollars)

	1989	1988 (Restated) (Note 2)
Internally generated cash		
Working capital provided from operations (Note 6)	569	624
Proceeds from sale of assets	118	22
Advances on future natural gas deliveries	(26)	(23)
Internally generated cash from operations	661	623
(Increase) decrease in operating working capital (Note 7)	(185)	203
	476	826
Investment activities		
Expenditures on property, plant and equipment and exploration	567	799
(Decrease) increase in investments, net	(76)	52
Increase in deferred charges, net	18	18
	509	869
Financing activities and dividends		
Proceeds from issue of long-term debt	240	361
(Decrease) increase in short-term notes payable, net	(258)	655
Reduction of long-term debt	(6)	(6)
Redemption of redeemable preferred shares		(883)
Dividends on redeemable preferred shares		(10)
	(24)	117
(Decrease) increase in cash	(57)	74
Cash and short-term deposits at beginning of year	84	10
Cash and short-term deposits at end of year	27	84

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1989
(stated in millions of dollars)

1. Summary of significant accounting policies

(a) Basis of consolidation

The Consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc., which is excluded for the reason described in Note 9.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired and is amortized over the life of these assets.

(b) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of crude oil, refined products and merchandise is determined on a "first-in, first-out" basis.

(c) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

(d) Property, plant and equipment

The Corporation accounts for its investment in exploration and development activities on the successful efforts method (Note 2). Under this method the acquisition cost of unproved acreage is capitalized. Costs of exploratory wells are initially capitalized pending determination of proved reserves and costs of wells which are assigned proved reserves remain capitalized while costs of unsuccessful wells are charged to earnings. All other exploration costs are charged to earnings as incurred. Development costs, including the cost of all wells, are capitalized.

Substantially all of the Corporation's exploration and development activities are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Overburden removal costs relating to oil sands which will be mined in future years are deferred and are charged to earnings when the related oil sands are mined.

(e) Depreciation, depletion and amortization

The carrying amounts of significant unproved properties are evaluated periodically for impairment with any such impairment being charged to earnings. The cost of other unproved properties is amortized over their average holding period.

Depreciation and depletion of capitalized costs of oil and gas producing properties is calculated using the unit of production method. The Corporation applies a "ceiling test" to capitalized costs in each individual field to ensure that such costs do not exceed the fair market value of the related proved reserves.

Depreciation of other plant and equipment is provided on either the unit of production method or the straight line method as appropriate. Straight line depreciation rates are based on the estimated service lives of the related assets.

(f) Income taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to earnings.

(g) Translation of foreign currency

Current assets, except inventories and prepaid expenses, current liabilities and long-term debt are translated at rates of exchange in effect at the balance sheet date. Long-term assets, inventories, prepaid expenses, deferred income taxes, redeemable preferred shares and revenue and expense items are translated at rates of exchange in effect at the respective transaction dates. Depreciation, depletion and amortization expense reflects rates of exchange in effect when the related assets were acquired.

The resulting exchange gains or losses are included in earnings, except for unrealized exchange gains or losses arising on translation of long-term debt, which are deferred and amortized over the remaining term of the debt.

Foreign operations are integrated with the Corporation's other activities and are translated in the manner described above.

(h) Postemployment benefits

In addition to its pension plans the Corporation provides for other postemployment benefits, including health, dental and life insurance, to its qualifying retirees. The cost of these benefits is charged to earnings when paid by the Corporation.

2. Change in accounting policy

Effective January 1, 1989 the Corporation retroactively adopted the successful efforts method of accounting for its investment in exploration and development activities (Note 1(d) and (e)). Previously the Corporation had followed the full cost method of accounting. This change, which increased 1989 net earnings by $19 million, resulted in the following adjustments to previously reported 1988 amounts.

1988 Balances	Balance as previously reported	Adjustment	Balance as restated
Opening retained earnings (deficit)	(289)	(1,051)	(1,340)
Property, plant and equipment, net	6,534	(1,859)	4,675
Deferred income taxes	1,708	(671)	1,037
Closing retained earnings (deficit)	(246)	(1,188)	(1,434)
Net earnings (loss) after dividends on redeemable preferred shares	94	(137)	(43)

3. Income taxes

The provision for income taxes of $84 million (1988—$41 million) represents an effective rate of 49.7% (1988—136.7%) on earnings before income taxes of $169 million (1988—30 million). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1989	1988
Earnings before income taxes	169	30
Add (deduct)		
Royalties and other payments to provincial governments	137	135
Federal allowances		
Resource allowances	(111)	(107)
Tax depletion	(41)	(8)
Non-deductible depreciation, depletion and amortization	82	90
Non-taxable gains	(7)	(14)
Equity in earnings of affiliates	(31)	(21)
Other	(8)	4
Earnings as adjusted before income taxes	190	109
Canadian Federal income tax at 39.5% (1988—42.4%) applied to earnings as adjusted	75	46
Provincial and other income taxes, net of federal abatement	14	
Provincial income tax rebates	(5)	(5)
Provision for income taxes	84	41

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

4. Extraordinary item

During 1989 the Corporation commenced an internal reorganization program which resulted in a staff reduction. The cost of this program, in the amount of $54 million (after deducting related income taxes of $38 million) was charged to 1989 earnings.

During 1988 the Corporation wrote down the carrying value of its investment in Sedpex Inc. (Note 9) due to uncertain dayrates and low utilization of offshore drilling rigs. The amount of this charge to earnings was $22 million including related income taxes of $2 million.

5. Redeemable preferred shares

During 1988 a subsidiary redeemed 7,092,983 shares for a consideration of U.S. $709 million. The 1988 redemption comprised virtually all the remaining outstanding shares.

6. Working capital provided from operations

	1989	1988
Earnings (loss) before extraordinary item and dividends on redeemable preferred shares	85	(11)
Add (deduct)		
Depreciation, depletion and amortization	401	536
Exploration expense	98	114
Deferred income taxes	37	(11)
(Gain) loss on sale of assets	(37)	2
Equity earnings, net of dividends received	(6)	2
Other	(9)	(8)
	569	624

7. (Increase) decrease in operating working capital

	1989	1988
Accounts receivable	(73)	158
Inventories	(117)	161
Income taxes recoverable	2	(32)
Prepaid expenses	(4)	12
Accounts payable and accrued liabilities	110	(99)
Extraordinary item	(92)	
Other	(11)	3
	(185)	203

Operating working capital is comprised of working capital other than cash and short-term deposits, short-term notes payable and current portion of long-term debt.

8. Inventories

	1989	1988
Crude oil, refined products and merchandise	615	495
Materials and supplies	62	65
	677	560

9. Investments

	1989	1988
At equity		
Westcoast Energy Inc.	293	269
Petro-Canada Centre	94	189
Sedpex Inc.	18	18
Other	24	22
At cost		
Mortgages and other investments	38	41
	467	539

Westcoast Energy Inc. ("Westcoast")

At December 31, 1989 the Corporation held approximately 37% (1988—37%) of the outstanding common shares of Westcoast with a quoted market value of $378 million (1988—$280 million).

Petro-Canada Centre

The Corporation holds 50% of a joint venture which owns Petro-Canada Centre, an office complex in Calgary. The Corporation has entered into a long-term lease for use of a portion of the complex and, as at December 31, 1989, has guaranteed $227 million of long-term debt related to the facility.

Sedpex Inc.

The Corporation holds 50% of the outstanding common shares of Sedpex Inc., a company which owns a semi-submersible drilling vessel.

Canertech Inc. ("Canertech")

The accounts of Canertech, a wholly owned subsidiary company, have been excluded from consolidation because a formal plan exists to dispose of the investment in the subsidiary. In response to a directive by the Government of Canada, the Corporation incorporated Canertech in 1981 to develop alternate energy sources. At that time the Government indicated its intention of purchasing the Corporation's investment at cost and establishing Canertech as an independent Crown corporation. The Corporation is proceeding with the implementation of a Government directive to bring about the dissolution of Canertech. The Corporation's investment in Canertech is carried in the accounts at its original cost of one dollar.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

10. Property, plant and equipment

	1989			1988			Capital expenditures	
	Cost	Accumulated depreciation, depletion and amortization	Net	Cost	Accumulated depreciation, depletion and amortization	Net	1989	1988
Natural resources								
Oil and gas								
Canada	3,923	2,153	1,770	3,867	2,033	1,834	187	441
Foreign	87	57	30	67	52	15	22	3
Oil sands								
Syncrude project	764	173	591	751	153	598	13	42
Other oil sands	219	219		212	212		7	5
Natural gas liquids	217	103	114	210	89	121	4	4
Other	76	53	23	105	81	24	3	2
	5,286	2,758	2,528	5,212	2,620	2,592	236	497
Refining and marketing	2,700	693	2,007	2,495	550	1,945	208	159
Other property, plant and equipment	322	189	133	299	161	138	25	29
	8,308	3,640	4,668	8,006	3,331	4,675	469	685

Capital expenditures for the year include $ nil (1988—$12 million) of capitalized interest expense.

11. Deferred charges

	1989	1988
At cost		
Oil sands overburden removal costs	43	39
Less portion related to oil sands to be mined within one year	18	17
	25	22
Deferred pension funding	36	27
At amortized cost		
Deferred financing costs	17	17
Other	15	17
	93	83

12. Long-term debt

	Maturity	1989	1988
In Canadian dollars			
8.25% unsecured notes	1993	11	11
In United States dollars			
7.75% unsecured notes (U.S. $12 million)	1993	14	15
LIBOR less 0.8% unsecured notes (U.S. $125 million)	1995	144	149
9% unsecured notes (U.S. $23 million)	1995	26	31
7.25% unsecured debentures (U.S. $200 million)	1996	232	239
9.50% unsecured debentures (U.S. $200 million)	2003	232	239
8.25% unsecured debentures (U.S. $200 million)	2016	232	239
9.70% unsecured debentures (U.S. $100 million)	2018	115	119
8.80% unsecured debentures (U.S. $200 million)	2019*	232	
		1,238	1,042
Less current portion		6	6
		1,232	1,036

*Redeemable in 2004 at the option of the holder thereof.

Repayment of long-term debt

The minimum repayment of long-term in each of the next five years is as follows: 1990—$6 million; 1991—$6 million; 1992—$7 million; 1993—$24 million; 1994—$4 million.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Continued*

13. Deferred credits

	1989	1988
Translation adjustment on long-term debt	114	88
Advances on future natural gas deliveries	69	95
Long-term liabilities	48	30
	231	213

14. Shareholder's equity

Authorized capital

(a) 71,188 common shares with a par value of one hundred thousand dollars each, and

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of one billion dollars. These shares have a par value of one dollar each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

Issued (to the Government of Canada)

	Number of shares	1989	Number of shares	1988
Common shares	17,540	1,754	31,883	3,188
Preferred shares	972,771,853	973	972,771,853	973
Total capital		2,727		4,161
Retained earnings (deficit)		31		(1,434)
		2,758		2,727

Contributed surplus

During 1989 the Board of Directors approved the adoption of the successful efforts method of accounting which resulted in a decrease in retained earnings to a deficit of $1,434 million as at January 1, 1989. It was contemplated that this deficit would be offset against capital, subject to shareholder's approval. On February 21, 1990, His Excellency the Governor General in Council approved the surrender for cancellation of 14,343 common shares. This surrender and cancellation of these shares resulted in a contributed surplus of $1,434 million. Shareholder's equity at December 31, 1989 has been adjusted to give effect to the contributed surplus and its offset against the deficit.

15. Pension plans

The Corporation's plans are defined benefit plans with the benefits generally based upon years of service and average salary during the final years of employment. They are funded by the Corporation based upon the advice of an independent actuary.

Plan status as at December 31:

	1989	1988
Actuarial value of assets	495	445
Pension obligation	470	427
Net pension asset	25	18

The net pension asset is amortized to earnings over the expected average remaining service life of the employees covered by the plans, which is currently 12 years.

Pension funding and expense amounted to $29 million (1988—$32 million) and $17 million (1988—$16 million) respectively.

16. Related party transactions

Transactions with the Government of Canada and its agencies are in the normal course of business and are therefore on the same terms as those accorded to non-related parties.

17. Segmented information

The Corporation operates in two business segments:

Natural resources, comprising: exploration, development, production, transportation and marketing activities for crude oil, natural gas, field liquids, sulphur and oil sands; and extraction of liquids from natural gas.

Refining and marketing, comprising: purchase and sale of crude oil; refining crude oil into oil products; and distribution and marketing of these and other purchased products.

Financial information by business segment is presented in the following table as though each segment were a separate business entity. Inter-segment transfers of products, which are accounted for at market value, are eliminated on consolidation. Corporate and other includes investment income, interest expense and unallocated general corporate revenues and expenditures. Corporate and other assets are principally cash and short-term deposits, investments in other companies and general corporate assets.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

	Natural resources		Refining and marketing		Corporate and other		Consolidated	
	1989	1988	1989	1988	1989	1988	1989	1988
Revenue								
Sales to customers and other revenues	502	473	4,442	4,245	73	83	5,017	4,801
Inter-segment sales	640	516						
Segment revenue	1,142	989	4,442	4,245	73	83		
Earnings								
Operating earnings before depreciation, depletion and amortization	518	415	339	336	13	60	870	811
Depreciation, depletion and amortization	(249)	(388)	(147)	(142)	(5)	(6)	(401)	(536)
Exploration expense	(98)	(114)					(98)	(114)
Interest					(202)	(131)	(202)	(131)
Provision for income taxes	(91)	(2)	(88)	(92)	95	53	(84)	(41)
Earnings (loss) before extraordinary item and dividends on redeemable preferred shares	80	(89)	104	102	(99)	(24)	85	(11)
Capital and exploration expenditures								
Property, plant and equipment and exploration expenditures	334	611	208	159	25	29	567	799
Investments			(1)	1	(75)	51	(76)	52
Deferred charges	4	(1)	3	2	11	17	18	18
	338	610	210	162	(39)	97	509	869
Total assets	2,786	2,870	3,394	3,101	638	781	6,818	6,752
Capital employed	2,551	2,650	2,810	2,585	582	752	5,943	5,987

18. Comparative figures

Certain reclassifications have been made to the 1988 comparative figures to conform with the current year's presentation.

19. Commitments and contingencies

Commitments

(a) The Corporation has leased property and equipment under various long-term operating leases for periods up to 2008. The minimum annual rentals for non-cancellable operating leases are estimated at $55 million in 1990, $53 million in 1991, $53 million in 1992, $44 million in 1993, $41 million in 1994 and $23 million per year thereafter until 2008.

(b) Pursuant to an agreement reached on December 11, 1989 with Westcoast Energy Inc. the Corporation has agreed to purchase the propane business of Inter-City Gas Corporation ("ICG") for a consideration of $265 million plus an earnings adjustment. The purchase is conditional on obtaining certain regulatory approvals and the approval of ICG's shareholders. It is anticipated this transaction will close near the end of the first quarter of 1990.

Contingencies

The Corporation is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Corporation.

20. Subsequent events

(a) January 10, 1990 the Corporation sold U.S. $300 million of 8.6% debentures due January 15, 2010. The net proceeds of the sale of approximately $345 million (U.S. $297 million) were used to reduce short-term indebtedness.

(b) On February 20, 1990 the Government of Canada announced its intention to introduce legislation in 1990 to authorize the Corporation to sell share capital to the public. An initial public offering of treasury shares is expected to be followed by further share issues over a number of years. The arrangements for the sale of shares, which have not been finalized, will include changes to the Corporation's capital structure and legal status.

PETRO-CANADA—*Continued*

APPENDIX

CANERTECH INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF CANERTECH INC.

We have examined the Balance Sheet of Canertech Inc. (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1989 and the Statements of Income and Deficit and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

Burke, Newman & Co.
Chartered Accountants

Winnipeg, Canada
January 26, 1990

BALANCE SHEET DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Cash and term deposits	15,967	10,388
Other investments (Note 2)	192	4,013
Income taxes recoverable (Note 3)	150	150
	16,309	14,551

LIABILITIES AND SHAREHOLDER'S DEFICIT	1989	1988
Accrual for dissolution costs (Notes 4 and 8)	812	348
Advances from the Government of Canada (Note 5)	29,550	29,550
Shareholder's deficit (Note 6)	(14,053)	(15,347)
	16,309	14,551

The accompanying notes are an integral part of this Balance Sheet.

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

STATEMENT OF INCOME AND DEFICIT
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Provision for loss on disposition of Canertech Conservation Inc.		(100)
Interest income net of divestiture and management costs	1,294	1,372
Net income for the year	1,294	1,272
Deficit, beginning of year	(15,347)	(16,619)
Deficit, end of year	(14,053)	(15,347)

The accompanying notes are an integral part of this Statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Cash provided by (used for) operating activities		
Net income for the year	1,294	1,272
Less: items not affecting cash		
—Provision for loss on disposition of Canertech Conservation Inc.		100
—Interest implicit in debentures receivable	(393)	(490)
	901	882
Other non-cash item		
Increase (reduction) in accrual for dissolution costs	464	(111)
	1,365	771
Cash provided by investment activities		
Payments received on notes and debentures	1,414	1,045
Proceeds on disposition of Canertech Conservation Inc.	2,800	
	4,214	1,045
Increase in cash and term deposits	5,579	1,816
Cash and term deposits, beginning of year	10,388	8,572
Cash and term deposits, end of year	15,967	10,388

The accompanying notes are an integral part of this Statement.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989

Order-in-Council

On December 21, 1984, the Government of Canada issued Order-in-Council P.C. 1984-4187 which was subsequently replaced by P.C. 1986-2311 dated October 9, 1986 whereby the parent corporation was authorized to bring about the dissolution of Canertech Inc. and to replace federal Crown ownership of Canertech Conservation Inc., a wholly-owned subsidiary, with other ownership.

1. Significant accounting policy

Consistent with the terms of the Order-in-Council, these financial statements have been prepared on the liquidation basis. Assets have been presented at their estimated net realizable values before costs of dissolution.

2. Other investments

As a result of the disposition of the corporation's investment in Canertech Conservation Inc., the corporation acquired a non-interest bearing debenture receivable. The balance of $5,750,000 was repayable in 46 monthly payments of $125,000 from January 1, 1989 to October 1, 1992. The balance was discounted for the implicit interest of approximately $950,000 and a provision for loss of $1,100,000 had been accrued as of December 31, 1988. On November 2, 1989, the corporation disposed of the above debenture receivable for $2,800,000 resulting in no gain or loss.

The corporation holds a minority interest in Valera Electronics Inc. and several loans receivable acquired as a result of previous disposition of investments. These investments are recorded at their estimated net realizable values before costs of disposition.

The portion of the above receivables due in 1990 is approximately $110,000 ($160,000 in 1988).

3. Income taxes recoverable

This amount represents the recovery of certain Investment Tax Credits.

The benefits resulting from any future income tax reductions have not been recorded in these financial statements.

4. Accrual for dissolution costs

The accrual for dissolution costs represents management's anticipation of the costs to complete the disposition of assets and the settlement of liabilities.

5. Advances from the Government of Canada

The advances are without requirement for interest or repayment. Management anticipates that the corporation will be unable to repay the obligation in its entirety and the Government of Canada will absorb the company's deficit upon dissolution. The corporation has reduced these advances by the $2,250,000 due from Energy, Mines and Resources Canada.

The amount of $2,250,000 arose from the corporation's participation in the Societe Biosyn (Reg'd) joint venture. Prior to the above mentioned Order-in-Council of December 21, 1984, the corporation was to be reimbursed for these amounts by Energy, Mines and Resources Canada. It is anticipated that the ultimate settlement of these amounts will require the direction of the Treasury Board of the Government of Canada and will involve a set-off against the advances from the Government of Canada.

PETRO-CANADA—*Concluded*

APPENDIX—*Concluded*

CANERTECH INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

6. Share capital

Authorized—An unlimited number of common shares
Issued and fully paid—1 common share for $1

7. Contingencies

The corporation is a defendant in legal actions where amounts totalling approximately $77 million are claimed in pleadings filed against the corporation. Management and legal counsel are of the opinion that based upon the facts as presently known to management and legal counsel, these actions will not succeed. In order to resolve the situation, the corporation has reached a conditional settlement agreement. The proposed settlement amount has been provided for in the accrual for dissolution costs.

8. Related party transaction

The parent company has provided management services to the corporation in the amount of approximately $20,000 in 1989 ($25,367 in 1988). The amount of the cost which remains unpaid as at December 31, 1989 is approximately $20,000 ($25,367 in 1988).

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

AUDITORS' REPORT

TO THE SHAREHOLDER OF PETRO-CANADA
INTERNATIONAL ASSISTANCE CORPORATION

We have examined the balance sheets of Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada) as at March 31, 1990 and 1989 and the related statements of operations and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and 1989 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles applied on a consistent basis.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
April 25, 1990

BALANCE SHEET AS AT MARCH 31

ASSETS	1990	1989	LIABILITIES AND SHAREHOLDER'S EQUITY	1990	1989
	$	$		$	$
Current assets			Current liabilities		
Cash and short-term deposits		574	Bank indebtedness	207	
Income taxes recoverable	372	1,496	Due to affiliated company, Petro-Canada Inc.	3,110,463	3,114,285
Excess of total expenditures over parliamentary appropriations received	3,110,299	3,112,216	SHAREHOLDER'S EQUITY		
			Share capital (Note 3)	1	1
	3,110,671	3,114,286		3,110,671	3,114,286

Approved on behalf of the Board:

P. M. TOWE
Director

J. M. STANFORD
Director

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEARS ENDED MARCH 31

	1990	1989
	$	$
Project expenditures (Note 4)	47,452,442	59,810,393
Expenses		
General and administrative	1,847,543	1,348,911
Interest expense (income)	845	(6,129)
Current income taxes	(2,747)	(12,177)
Total expenditures	49,298,083	61,140,998
Parliamentary appropriations received during the year	49,300,000	60,500,000
	(1,917)	640,998
Total expenditures in excess of parliamentary appropriations received at beginning of year	3,112,216	2,471,218
Total expenditures in excess of parliamentary appropriations received at end of year	3,110,299	3,112,216

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEARS ENDED MARCH 31

	1990	1989
	$	$
Sources of cash		
Parliamentary appropriations received	49,300,000	60,500,000
Decrease in income taxes recoverable	1,124	83,666
	49,301,124	60,583,666
Uses of cash		
Expenditures	(49,298,083)	(61,140,998)
Increase (decrease) in due to affiliated company	(3,822)	376,262
	(49,301,905)	(60,764,736)
Decrease in cash and short-term deposits	(781)	(181,070)
Cash and short-term deposits at beginning of year	574	181,644
Cash and short-term deposits (bank indebtedness) at end of year	(207)	574

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1990 AND 1989

1. Incorporation

The Corporation was incorporated in 1981 by Petro-Canada under the Canada Business Corporations Act as a wholly-owned subsidiary pursuant to directions provided by Order-in-Council P.C. 1981-2167 of August 5, 1981.

2. Operations

The Corporation's operations are financed by parliamentary appropriations. An affiliated company, Petro-Canada Inc., provides technical and administrative services to the Corporation at cost.

3. Share capital

Authorized

Common shares—Unlimited

Issued

One common share for a cash consideration of one dollar.

4. Project expenditures

Project expenditures consist of the following:

	1990	1989
	$	$
Africa		
Botswana	6,858,444	2,064,066
Ghana	5,664,478	5,958,690
Morocco	3,570,764	9,493,932
Kenya	1,434,782	1,367,864
Senegal/Gambia	684,535	
Other	(26,831)	172,906
	18,186,172	19,057,458
Asia		
Nepal	2,156,273	7,336,348
Thailand	2,074,294	2,242,795
Myanmar	1,301,179	10,119
Philippines	694,917	43,300
Other		(617)
	6,226,663	9,631,945
Middle East		
Jordan	15,645,978	12,696,467
Western Hemisphere		
Sub-Andean Basins	1,384,987	1,287,960
Colombia	1,367,543	1,365,409
Bolivia	743,603	
Costa Rica	148,448	7,897,618
Other	(245,347)	443,017
	3,399,234	10,994,004
Francophonie	1,777,345	2,333,511
Technical Assistance Facility	1,236,256	2,322,230
Project Development	686,982	756,083
Alberta Summer Institute for Petroleum Industry Development	180,064	1,504,037
Committee for Coordination of Joint Prospecting of Mineral Resources in South Pacific Offshore Areas	113,748	514,658
	47,452,442	59,810,393

PORT OF QUÉBEC CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Port of Québec Corporation as at December 31, 1989 and the statements of income, contributed capital, surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and with the letters patent and by-laws of the Corporation.

Peat Marwick Thorne
Chartered Accountants

Québec, Canada
February 7, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash	403,424	500,552
Investments (Note 1)	21,464,555	18,018,706
Accounts receivable	1,875,204	2,655,573
Materials and supplies	142,038	131,856
	23,885,221	21,306,687
Investments (Note 1)	6,702,891	6,676,546
Fixed assets (Note 2)	41,490,002	42,337,986
	72,078,114	70,321,219

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities	1,749,375	1,955,951
Grants in lieu of municipal taxes	664,000	398,200
Deferred revenues	817,416	795,178
	3,230,791	3,149,329
Long-term		
Accrued employee benefits	890,000	810,200
EQUITY OF CANADA		
Contributed capital	63,182,198	63,182,198
Surplus	4,775,125	3,179,492
	67,957,323	66,361,690
	72,078,114	70,321,219

Contingencies (Note 6)
Commitment (Note 7)

On behalf of the Board:

GUY BOULANGER
Chairman

ROSS GAUDREAULT
President and Chief Executive Officer

PORT OF QUÉBEC CORPORATION—*Continued*

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenue from operations	11,313,942	11,177,475
Expenses		
Operating and administrative expenses	9,713,793	9,118,893
Depreciation	2,055,558	1,995,468
Grants in lieu of municipal taxes	1,149,559	1,053,686
	12,918,910	12,168,047
Loss from operations	(1,604,968)	(990,572)
Investment income	2,899,549	2,290,572
Net income before unusual item	1,294,581	1,300,000
Gain in settlement of past litigations	381,052	
Net income	1,675,633	1,300,000

STATEMENT OF CONTRIBUTED CAPITAL
YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Balance at beginning of year	63,182,198	61,759,198
Contribution from Canada (Note 3)		1,423,000
Balance at end of year	63,182,198	63,182,198

STATEMENT OF SURPLUS
YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Surplus at beginning of year	3,179,492	2,186,751
Net income	1,675,633	1,300,000
Dividend to Canada	(80,000)	(307,259)
Surplus at end of year	4,775,125	3,179,492

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Cash provided by (used for)		
Operations		
Net income	1,675,633	1,300,000
Items not affecting cash		
Amortization of discount on Canada Government bonds	(26,345)	(26,345)
Depreciation	2,055,558	1,995,468
Loss (gain) on disposal of fixed assets	55,075	(53,145)
Accrued employee benefits	79,800	41,722
	3,839,721	3,257,700
Changes in non-cash operating working capital (Note 4)	851,649	543,234
	4,691,370	3,800,934
Investment		
Additions to fixed assets	(1,308,195)	(874,918)
Proceeds on disposal of fixed assets	45,546	58,152
Others		2,889
	(1,262,649)	(813,877)
Financing		
Contributed capital		1,423,000
Dividend to Canada	(80,000)	(307,259)
	(80,000)	1,115,741
Increase in cash position	3,348,721	4,102,798
Cash position at beginning of year	18,519,258	14,416,460
Cash position at end of year	21,867,979	18,519,258
Cash position is represented by		
Cash	403,424	500,552
Investments	21,464,555	18,018,706
	21,867,979	18,519,258

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989

General

The Port of Québec Corporation was incorporated on June 1, 1984, under article 6.2(1) of the Canada Ports Corporation Act.

Summary of significant accounting policies

(a) Investments

Investments are direct securities guaranteed by Canada. They are presented at amortized cost and the premium or discount is amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants received from Canada and from third parties for capital projects are deducted from the cost of the related fixed assets.

PORT OF QUÉBEC CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

Depreciation is calculated on the straight line basis for the full year commencing with the year the asset becomes operational, using the following annual rates:

Dredging	2.5%-6.7%
Berthing structures	2.5%-10%
Buildings	2.5%-10%
Utilities	3.3%-10%
Roads and surfaces	2.5%-10%
Machinery and equipment	5%-20%
Office furniture and equipment	20%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Port of Québec Corporation assumes all risks with respect to workers' compensation claims. Any costs arising from these claims are recorded in the accounts in the year, based on the invoices received or to be received from Labour Canada for the year.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accounts for estimated liabilities relating to severance pay, annual leave and overtime compensatory leave; these benefits are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

1. Investments

Investments, which are direct securities guaranteed by Canada, are as follows:

	1989		1988	
	Cost	Market value	Cost	Market value
	$	$	$	$
Current	21,464,555	21,411,038	18,018,706	17,947,547
Long-term	6,702,891	7,520,074	6,676,546	7,208,678

2. Fixed assets

	1989			1988
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	11,098,253		11,098,253	11,098,253
Dredging	4,561,341	3,979,369	581,972	610,033
Berthing structures	22,879,511	17,079,260	5,800,251	5,959,226
Buildings	33,563,707	15,212,907	18,350,800	19,160,156
Utilities	3,703,510	2,271,615	1,431,895	1,537,941
Roads and surfaces	5,930,727	3,927,074	2,003,653	2,369,830
Machinery and equipment	684,603	462,259	222,344	139,227
Office furniture and equipment	861,688	514,931	346,757	231,536
Projects under construction	1,654,077		1,654,077	1,231,784
	84,937,417	43,447,415	41,490,002	42,337,986

3. Contribution from Canada

Pursuant to a resolution from the Treasury Board, the Ministry of Transport has transferred at no cost on January 1, 1988, the administration, management, control and property of certain assets previously managed by Société Immobilière du Canada (Vieux Port de Québec) Inc. The Ministry of Transport of Canada paid to the Corporation in 1988 a total amount of $1,423,000 as a compensation to help absorb the estimated operating deficits for the next five years. This amount has been credited to contributed surplus.

4. Changes in non-cash operating working capital

	1989	1988
	$	$
Accounts receivable	780,369	662,421
Materials and supplies	(10,182)	(56,025)
Accounts payable and accrued liabilities	(206,576)	(123,698)
Grants in lieu of municipal taxes	265,800	54,200
Deferred revenues	22,238	6,336
	851,649	543,234

5. Related party transactions

During the year, the Corporation entered into transactions with related entities including various ministry, government organizations and Crown corporations.

Principally, the Corporation earned rental revenues from related entities. The expenses paid to related parties mainly consist in management fees.

6. Contingencies

Claims aggregating approximately $900,000 have been received by the Corporation in respect of lawsuits and various other matters in dispute. In the Corporation's view, its position is defensible and the final outcome of such claims should not result in any material loss.

In addition, claims for an estimated amount of approximately $5,000,000 have been received by the Corporation concerning the ownership of certain lands. Any amount payable in connection with those claims will be capitalized to the cost of land.

These amounts are not recorded in the financial statements.

7. Commitment

The Corporation has made commitments totalling approximately $9,900,000 of which $440,000 has been expensed as at December 31, 1989, relating to the modernization of a solid bulk terminal.

PRINCE RUPERT PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Prince Rupert Port Corporation as at December 31, 1989, and the statements of income and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, and the letters patent and by-laws of the Corporation.

Peat Marwick & Thorne
Chartered Accountants

Vancouver, Canada
February 2, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash	106,563	54,386
Investments (Note 1)	1,793,604	16,431,572
Accounts receivable	1,325,290	861,425
Materials and supplies	110,779	93,664
	3,336,236	17,441,047
Property and equipment (Note 2)	97,774,346	71,272,047
	101,110,582	88,713,094

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities	3,317,012	686,166
Payable to Canada	1,864,733	18,868
Grants in lieu of municipal taxes	500,874	394,598
Deferred revenues	173,481	149,330
Current portion of loans from Canada	80,129	
	5,936,229	1,248,962
Long-term debt		
Recoverable contribution from Canada (Note 3)	48,300,000	48,300,000
Loans from Canada (Note 4)	4,419,871	
	52,719,871	48,300,000
EQUITY OF CANADA		
Contributed capital	31,311,805	31,311,805
Surplus	11,142,677	7,852,327
	42,454,482	39,164,132
	101,110,582	88,713,094

Commitments (Note 5)

On behalf of the Board:

ALLAN T. SHEPPARD
Chairman

TERRENCE R. ANDREW
General Manager and Chief Executive Officer

PRINCE RUPERT PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenue from operations	14,372,103	14,585,020
Expenses		
Operating and administrative	9,614,220	9,563,862
Depreciation	701,994	697,684
Grants in lieu of municipal taxes	544,573	407,665
	10,860,787	10,669,211
Income from operations	3,511,316	3,915,809
Other income (expense)		
Interest income	985,783	1,257,306
Settlement of litigation		87,507
Interest expense	(83,562)	
	902,221	1,344,813
Net income	4,413,537	5,260,622
Surplus at beginning of year	7,852,327	3,536,276
	12,265,864	8,796,898
Dividend to Canada	1,123,187	944,571
Surplus at end of year	11,142,677	7,852,327

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Cash provided by (used for)		
Operations		
Net income	4,413,537	5,260,622
Items not involving cash		
Depreciation	701,994	697,684
Changes in non-cash operating working capital		
Accounts receivable	(463,865)	88,932
Materials and supplies	(17,115)	(26,342)
Accounts payable and accrued liabilities	2,630,846	139,258
Grants in lieu of municipal taxes	106,276	26,458
Deferred revenues	24,151	(12,886)
	7,395,824	6,173,726
Financing		
Increase in payable to Canada	1,845,865	15,903
Increase in loans from Canada	4,500,000	
Dividend to Canada	(1,123,187)	(944,571)
	5,222,678	(928,668)
Investment		
Purchase of property and equipment	(27,204,293)	(656,981)
Increase (decrease) in cash position	(14,585,791)	4,588,077
Cash position at beginning of year	16,485,958	11,897,881
Cash position at end of year	1,900,167	16,485,958

Cash position is defined as cash and investments.

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1989

Local port corporation

The Prince Rupert Port Corporation was established effective June 1, 1984 as a local port corporation pursuant to the Canada Ports Corporation Act. The Corporation is exempt from income taxes.

On June 1, 1984, all the assets and liabilities of Canada Ports Corporation relating to the Port of Prince Rupert were transferred to the Corporation at their book value as recorded by Canada Ports Corporation.

Summary of significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Property and equipment

Property and equipment are recorded at cost. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related property and equipment.

Depreciation is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	2.5-6.7%
Berthing structures	2.5-10%
Buildings	2.5-10%
Roads and surfaces	2.5-10%
Utilities	3.3-10%
Machinery and equipment	5-10%
Office furniture and equipment	20%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is estimated based on municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years.

1. Investments

	1989	1988
	$	$
Amortized cost	1,793,604	16,431,572
Market value	1,791,970	16,377,031

PRINCE RUPERT PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

2. Property and equipment

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	60,498,881		60,498,881	60,126,625
Dredging	5,177	1,553	3,624	3,753
Berthing structures	8,699,242	3,266,005	5,433,237	5,676,409
Buildings	2,470,756	521,987	1,948,769	1,905,268
Roads and surfaces	3,512,385	2,349,085	1,163,300	1,388,463
Utilities	2,597,237	1,396,223	1,201,014	1,305,281
Machinery and equipment	1,802,975	1,459,348	343,627	246,935
Office furniture and equipment	280,201	152,826	127,375	99,942
Construction in progress	27,054,519		27,054,519	519,371
	106,921,373	9,147,027	97,774,346	71,272,047

3. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island. The recoverable contribution as at December 31, 1989 is $48,300,000.

The total recoverable contribution was interest-free until April 1, 1989, thereafter it bears interest of approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable in annual instalments over the next 20 years, contingent upon the revenues received from a direct coal throughput surcharge of $.44 per tonne for 1989, (escalating with the rate of increase in the Consumer Price Index) at a minimum throughput of 6,600,000 tonnes but not to exceed 12,000,000 tonnes per year. On April 1, 2009, it is anticipated that the unpaid balance of the contribution, if any, will be forgiven by the government of Canada.

As the Corporation acts as an intermediary between Ridley Terminals Inc. and the government of Canada, the surcharge revenues and interest payments are not reflected in the Corporation's statement of income. Rather, they are reflected on the balance sheet as payable to Canada.

As at December 31, 1989, the Corporation has received/receivable approximately $1,900,000 in connection with the above surcharge which is included in payable to Canada.

4. Loans from Canada

	1989	1988
	$	$
Interest-bearing loans at 9.80% to 9.86% repayable in blended annual instalments, maturing in 2009	4,500,000	
Less portion included in current liabilities	80,129	
	4,419,871	

Principal repayment requirements over the next five years are as follows:

	$
1990	80,000
1991	88,000
1992	97,000
1993	106,000
1994	117,000
	488,000

5. Commitments

(a) At December 31, 1989, commitments in connection with construction of a new berth at Fairview Terminal amounted to approximately $1,786,000.

(b) The Corporation rents a building under a long-term operating lease which expires May 1, 1991, the annual rental rate for which is $81,264. The aggregate rental payable to the expiry date amounts to $108,352.

(c) At December 31, 1989, the Corporation was committed to acquire a 12 hectare land parcel at Westview Terminal for approximately $1,200,000.

6. Related party transactions

(a) During the year, the Corporation received revenue of $1,489,644 (1988, $1,274,593) from Ridley Terminals Inc., a company in which Canada Ports Corporation has a significant investment. At December 31, 1989, the Corporation was owed $495,561 by Ridley Terminals Inc. (1988, $124,961).

(b) During the year the Corporation paid $463,961 (1988, $485,279) to Canada Ports Corporation as its share of that Corporation's head office expense.

ROYAL CANADIAN MINT

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by Management in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, and the integrity and objectivity of the data in these financial statements are Management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

In support of its responsibility, Management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, that assets are safeguarded and controlled, and that transactions are in accordance with the Financial Administration Act and regulations as well as the Royal Canadian Mint Act and by-laws of the Corporation.

The Board of Directors is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the Corporation. The Committee meets with Management, internal audit staff and the independent external auditor to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The Corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister responsible for the Royal Canadian Mint.

M.A.J. Lafontaine
President and Master

J.E. Uberig
Vice-President, Administration and Finance

AUDITOR'S REPORT

TO THE MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1989 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards in Canada, conforming with International Auditing Guidelines, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles in Canada, conforming with International Accounting Standards, applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Royal Canadian Mint Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 23, 1990

ROYAL CANADIAN MINT—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Current		
Cash and short-term investments	26,632	37,739
Accounts receivable		
Government departments	152	6,509
Other	5,245	8,809
Prepaid expenses	1,543	594
Inventories (Note 3)	25,561	26,703
	59,133	80,354
Property, buildings and equipment (Note 4)	42,098	41,015
	101,231	121,369

LIABILITIES	1989	1988
Current		
Accounts payable		
Government departments	4,516	1,006
Other	16,504	18,781
Due to Government of Canada		
Net earnings (Note 5)		60,363
Current portion of long-term loans (Note 6)	2,673	7,673
Accrued interest on long-term loans	440	657
Deferred revenues	1,170	1,772
	25,303	90,252
Loans from Government of Canada (Note 6)	13,540	16,213
Provision for employee termination benefits	5,476	5,072
	19,016	21,285
SHAREHOLDER'S EQUITY (Note 5)		
Share capital	40,000	
Reserve for losses		692
Retained earnings	16,912	9,140
	56,912	9,832
	101,231	121,369

Approved by Management:

M. A. J. LAFONTAINE
President and Master

J. E. UBERIG
Vice-President, Administration and Finance

Approved by the Board of Directors:

J. C. CORKERY
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Revenues		
Precious metal coins	566,369	726,863
Canadian circulating coins	89,655	57,091
Canadian numismatic coins	57,582	31,939
Foreign contracts	24,500	27,990
Refinery	6,018	5,953
Investment and other income	5,394	3,536
1988 Olympic Coin Programme		39,205
	749,518	892,577
Expenses (Note 7)		
Cost of materials used	671,719	802,237
Salaries, wages and benefits	31,246	29,509
Promotion	14,132	24,725
Transportation and communications	5,636	7,153
Utilities and supplies	5,557	4,238
Professional and special services	3,808	4,974
Depreciation	2,679	2,403
Repairs and maintenance	2,339	2,490
Building and equipment rental	2,044	2,155
Interest on long-term loans	1,961	2,697
Miscellaneous	625	1,239
	741,746	883,820
Net earnings for the year	7,772	8,757
Retained earnings, beginning of year	9,140	383
Retained earnings, end of year	16,912	9,140

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989

(in thousands of dollars)

	1989	1988
Operating activities		
Net earnings for the year	7,772	8,757
Items not affecting funds		
Depreciation	2,679	2,403
Amortization of deferred expense	9	5,820
	10,460	16,980
Net change in non-cash working capital	4,827	2,657
Increase in provision for employee termination benefits	404	479
	15,691	20,116
Investing activities		
Additions to fixed assets (net)	(3,762)	(2,756)
Financing activities		
Issue of share capital	40,000	
Decrease in loans from Government of Canada	(2,673)	(7,673)
Payment of net earnings to Government of Canada	(60,363)	
	(23,036)	(7,673)
Increase (decrease) in cash	(11,107)	9,687
Cash and short-term investments, beginning of year	37,739	28,052
Cash and short-term investments, end of year	26,632	37,739

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1989

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Part II of Schedule III to the Financial Administration Act.

The objectives of the Mint are to mint coins in anticipation of profit and to carry out other related activities.

The Mint may borrow money from the Consolidated Revenue Fund or any other source, subject to the approval of the Minister of Finance with respect to the time and the terms and conditions, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50 million.

2. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, buildings and equipment

Property, buildings and equipment are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements	2½%
Buildings	2½%
Equipment	10%

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are required from both the employees and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

3. Inventories

	1989	1988
	(in thousands of dollars)	
Raw materials	12,317	16,628
Work in process	3,575	3,224
Finished goods	7,416	4,088
Operating and maintenance supplies	2,253	2,763
	25,561	26,703

In order to facilitate the production of precious metal coins, the Mint borrows the quantity of gold, platinum and silver required and pays interest based on the value of these metals established on the commodity markets. As at December 31, 1989, a total of 504,106 ounces of gold, 10,183 ounces of platinum and 2,495,472 ounces of silver was borrowed and was not reflected in these financial statements.

4. Property, buildings and equipment

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	561		561	579
Land improvements	914	557	357	378
Buildings	38,562	8,746	29,816	30,367
Equipment	28,560	17,196	11,364	9,691
	68,597	26,499	42,098	41,015

5. Shareholder's equity

In 1989, the authorized capital of four thousand non-transferable shares of ten thousand dollars per share was issued and the proceeds were used to reduce the net earnings due to the Government of Canada.

The balance of the reserve against possible losses of $105,000 has been transferred at December 31, 1989 to an account payable to the Government.

6. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 8.25% to 12.00% and are repayable according to the following schedule:

	(in thousands of dollars)
1990	2,673
1991	2,673
1992	2,673
1993	2,673
1994	2,673
1995-1998	2,848
	16,213
Current portion	(2,673)
	13,540

7. Expenses

Expenses include cost of goods sold, detailed as follows:

	1989	1988
	(in thousands of dollars)	
Materials used	671,719	802,237
Direct labour	3,870	3,326
Manufacturing overhead	27,626	26,559
	703,215	832,122

8. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

Transactions with the Department of Finance related to the production and delivery of Canadian circulating coins are generally carried out on a cost recovery basis.

SAINT JOHN PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Saint John Port Corporation as at December 31, 1989 and the statements of income and retained earnings and cash flows for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Ernst & Young
Chartered Accountants

Saint John, Canada
February 9, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988	LIABILITIES	1989	1988
Current			Current		
Cash	7	620	Accounts payable and accrued charges	1,110	890
Investments (Note 3)	11,419	8,427	Deferred revenues	378	279
Accounts receivable	1,327	1,512	Grants in lieu of municipal taxes	84	103
Materials and supplies	45	46		1,572	1,272
	12,798	10,605	Long-term		
Long-term			Accrued employee benefits	425	398
Long-term investments (Note 3)	959	956	Financing provided by a province (Note 5)	19,696	19,696
Fixed assets (Note 4)	78,317	79,960	Loans from Canada (Note 6)	20,052	20,052
	79,276	80,916		40,173	40,146
				41,745	41,418
			EQUITY OF CANADA		
			Contributed capital	49,372	49,372
			Retained earnings	957	731
				50,329	50,103
	92,074	91,521		92,074	91,521

See accompanying notes.

On behalf of the Board:

HARRY P. GAUNCE
Chairman

KENNETH R. KRAUTER
General Manager and Chief Executive Officer

SAINT JOHN PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Revenues from operations	11,375	11,642
Expenses		
Operating and administrative	6,739	5,853
Grants in lieu of municipal taxes	754	727
Depreciation	2,696	2,700
Loss (gain) on disposal of fixed assets	98	(16)
	10,287	9,264
Income from operations before unusual item	1,088	2,378
Gain on disposal of land		1,218
Income from operations	1,088	3,596
Investment income	1,501	860
Interest expense	(2,363)	(2,363)
Net income	226	2,093
Retained earnings (deficit), beginning of year	731	(1,362)
Retained earnings, end of year	957	731

See accompanying notes.

STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Cash provided by (used in)		
Operations		
Net income	226	2,093
Add (deduct) items not requiring a cash payment		
Depreciation	2,696	2,700
Loss (gain) on disposal of fixed assets	98	(1,234)
Other	25	9
	3,045	3,568
Net change in non-cash working capital balances (Note 7)	486	(2,300)
	3,531	1,268
Investing		
Additions to fixed assets	(1,152)	(785)
Proceeds on disposal of fixed assets		1,252
Recovery on Musquash Harbour Project		799
	(1,152)	1,266
Increase in cash and short-term investments	2,379	2,534
Cash and short-term investments, beginning of year	9,047	6,513
Cash and short-term investments, end of year	11,426	9,047

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989

1. Canada Ports Corporation Act and Incorporation

In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of Saint John was approved and the Saint John Port Corporation was incorporated under the laws of Canada effective at the closing of business on December 31, 1986 and commenced operations January 1, 1987.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the Saint John Port Corporation at their carrying values in the accounts of the Canada Ports Corporation—Port of Saint John.

2. Significant accounting policies

(a) Investments

The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates as follows:

Dredging	2.5-6.7%
Berthing structures	2.5-10.0%
Buildings	2.5-10.0%
Utilities	3.3-10.0%
Roads and surfaces	2.5-10.0%
Machinery and equipment	5.0-100.0%
Office furniture and equipment	20.0%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay and annual leave which are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

SAINT JOHN PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

3. Investments

Investments are direct and guaranteed securities of Canada as follows:

	1989		1988	
	Amortized cost	Face value	Amortized cost	Face value
	(in thousands of dollars)			
Canada Treasury Bills ..	11,419	12,013	8,427	8,780
Canada Bonds	959	1,000	956	1,000

4. Fixed assets

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	30,426		30,426	30,363
Dredging	1,967	1,498	469	488
Berthing structures	63,670	29,095	34,575	35,945
Buildings	15,546	8,440	7,106	7,519
Utilities	7,734	3,706	4,028	4,250
Roads and surfaces	5,345	4,310	1,035	682
Machinery and equipment	1,834	1,664	170	244
Office furniture and equipment	1,167	815	352	454
Work under construction	156		156	15
	127,845	49,528	78,317	79,960

5. Financing provided by a province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal Complex, Saint John. The province will receive annual principal payments equal to approximately 47% of the net operating income of the terminal until the non-interest bearing advance is repaid. The cost of major repairs has been included in calculating the net operating income of the terminal and the current portion payable as at December 31, 1989 has been calculated accordingly. The province is disputing this accounting treatment. Had net operating income not been reduced by the cost of these major repairs, the current portion payable would be approximately $1,030,000.

6. Loans from Canada

	1989	1988
	(in thousands of dollars)	
Term loans bearing interest at 11.0% to 12.43% between December 31, 1998 and 2005	20,052	20,052

7. Net change in non-cash working capital balances

	1989	1988
	(in thousands of dollars)	
Decrease (increase) in current assets		
Accounts receivable	185	(304)
Materials and supplies	1	48
	186	(256)
Increase (decrease) in current liabilities		
Accounts payable and accrued charges ...	220	(2,153)
Deferred revenues	99	6
Grants in lieu of municipal taxes	(19)	103
	300	(2,044)
	486	(2,300)

8. Related party transactions

During the year the Corporation paid $696,000 (1988—$728,000) to Canada Ports Corporation as its share of that Corporation's head office expense.

ST. JOHN'S PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the St. John's Port Corporation as at December 31, 1989, and the statements of income and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

St. John's, Canada
February 7, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988	LIABILITIES	1989	1988
	$	$		$	$
Current			Current		
Cash	1,834	36,008	Accounts payable and accrued liabilities	250,346	776,689
Investments (Note 3)	1,311,118	1,920,228	Grants in lieu of municipal taxes	46,375	93,175
Accounts receivable	370,777	361,184	Deferred revenues	301,238	278,696
Due from Canada	75,095		Current portion of loans from Canada	220,036	200,622
	1,758,824	2,317,420		817,995	1,349,182
Fixed (Note 4)	14,784,522	14,563,595	Accrued employee benefits	91,491	107,324
			Loans from Canada (Note 5)	2,912,126	3,132,162
				3,821,612	4,588,668
			EQUITY OF CANADA		
			Contributed capital	10,131,636	10,131,636
			Surplus	2,590,098	2,160,711
				12,721,734	12,292,347
	16,543,346	16,881,015		16,543,346	16,881,015

Contingencies (Note 6)

On behalf of the Board:

FRED MILLEY
Chairman

DAVID J. FOX
Port Manager and Chief Executive Officer

ST. JOHN'S PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenue from operations	3,026,807	2,707,306
Operating and administrative expenses	1,637,620	1,718,025
Depreciation	781,964	747,357
Grants in lieu of municipal taxes	39,124	57,711
	2,458,708	2,523,093
Income from operations	568,099	184,213
Investment income	182,182	135,778
Interest expense	(320,894)	(259,468)
Net income	429,387	60,523
Surplus, beginning of year	2,160,711	2,100,188
Surplus, end of year	2,590,098	2,160,711

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Cash provided from (used for)		
Operating activities		
Net income	429,387	60,523
Depreciation	781,964	747,357
Other non-cash items	(15,833)	5,199
	1,195,518	813,079
Changes in		
Accounts receivable	(9,593)	(76,961)
Due from Canada	(75,095)	
Accounts payable and accrued liabilities	(526,343)	281,604
Grants in lieu of municipal taxes	(46,800)	57,711
Deferred revenues	22,542	22,913
Current portion of loans from Canada	19,414	75,786
	579,643	1,174,132
Financing activities		
Capital grants	2,075,095	
Loans from Canada	(220,036)	799,378
	1,855,059	799,378
Investing activities		
Proceeds on disposals of fixed assets		20,283
Purchase of fixed assets	(3,077,986)	(984,699)
	(3,077,986)	(964,416)
Net cash provided (used)	(643,284)	1,009,094
Cash and short term investments, beginning of year	1,956,236	947,142
Cash and short term investments, end of year	1,312,952	1,956,236

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1989

1. In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of St. John's was approved and the St. John's Port Corporation was established effective June 1, 1985.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of St. John's to the St. John's Port Corporation.

2. Significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is recorded on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates indicated in Note 4.

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years in accordance with its policy.

3. Investments

	1989		1988	
	Amortized cost	Face value	Amortized cost	Face value
	$	$	$	$
Short term	1,311,118	1,324,100	1,920,228	1,935,300

ST. JOHN'S PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

4. Fixed assets

	1989				1988
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		4,643,700		4,643,700	4,643,700
Berthing structures	2.5-10	9,503,251	5,617,031	3,886,220	2,765,708
Buildings	2.5-10	1,912,791	1,272,669	640,122	390,633
Utilities	3.3-10	3,123,735	817,740	2,305,995	2,448,376
Roads and surfaces	2.5-10	4,173,992	1,231,374	2,942,618	3,277,339
Machinery and equipment	5-100	296,413	93,643	202,770	144,816
Office furniture and equipment	20	202,606	142,431	60,175	45,706
Projects under construction		102,922		102,922	847,317
		23,959,410	9,174,888	14,784,522	14,563,595

5. Loans from Canada

	1989	1988
	$	$
Term loans bearing interest at 9.33% to 10.015%, maturing between 1997 and 2000, repayable in equal annual instalments of principal and interest of $521,516	3,132,162	3,332,784
Principal instalments payable within one year	220,036	200,622
	2,912,126	3,132,162

The loans from Canada are unsecured.

Annual principal repayments in each of the next five years are as follows: 1990—$220,036; 1991—$241,331; 1992—$264,689; 1993—$290,309; 1994—318,412.

6. Contingent liabilities

Claims aggregating approximately $364,000 arising from alleged damages suffered on the Corporation's property have been received by the Corporation.

The Corporation is a third party defendant, and has denied any liability, and no material loss is anticipated.

7. Related party transactions

(a) During the year the Corporation received approval of a capital grant in the amount of $3,400,000 from the federal government. Of this amount,$2,075,095 was received during the year, and the remaining funds will be advanced to the Corporation over the years 1990 and 1991.

(b) During the year the Corporation paid $193,088 (1988—$201,875) to Canada Ports Corporation as its share of that Corporation's head office expense.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1990 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, The St. Lawrence Seaway Authority Act and the by-laws of the Authority.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 11, 1990

BALANCE SHEET AS AT MARCH 31, 1990
(in thousands of dollars)

ASSETS	1990	1989
Current		
Cash and term deposits	16,759	15,557
Accounts receivable	7,500	8,692
Accrued interest receivable	1,375	1,143
Supplies inventory	2,996	2,841
	28,630	28,233
Long-term		
Investments (Note 3)	44,862	41,440
Receivables (Note 4)	93	149
Investment in subsidiaries (Note 5)	10	10
Fixed (Note 6)	526,692	534,711
	600,287	604,543

LIABILITIES	1990	1989
Current		
Accounts payable and accrued liabilities	13,065	15,831
Large corporation tax payable (Note 8)	756	
	13,821	15,831
Long-term		
Accrued employee termination benefits (Note 3)	12,788	12,244
	26,609	28,075
Contingencies (Note 10)		
EQUITY OF CANADA		
Contributed capital (Note 7)	624,950	624,950
Deficit	(51,272)	(48,482)
	573,678	576,468
	600,287	604,543

Approved:

GLENDON STEWART
President

ROGER FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990					1989
	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	Total
Revenues						
Tolls	27,740	31,218	58,958		58,958	60,007
Leases and licenses	813	2,750	3,563	676	4,239	3,695
Other	998	963	1,961	1,355	3,316	2,613
	29,551	34,931	64,482	2,031	66,513	66,315
Expenses						
Operating	6,787	11,170	17,957		17,957	16,762
Maintenance	12,422	12,132	24,554	151	24,705	23,413
Administration	4,725	6,137	10,862	44	10,906	10,255
Headquarters	4,277	5,256	9,533	67	9,600	9,395
Depreciation	4,787	5,741	10,528	32	10,560	10,496
Employee termination benefits	768	1,050	1,818		1,818	1,497
Other expenses	115	115	230		230	481
	33,881	41,601	75,482	294	75,776	72,299
Income (loss) from operations	(4,330)	(6,670)	(11,000)	1,737	(9,263)	(5,984)
Investment income	2,970	3,651	6,621	608	7,229	5,662
Net income (loss) before large corporation tax	(1,360)	(3,019)	(4,379)	2,345	(2,034)	(322)
Large corporation tax (Note 8)	335	411	746	10	756	
Net income (loss) for the year	(1,695)	(3,430)	(5,125)	2,335	(2,790)	(322)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990			1989
	Seaway	Thousand Islands Bridge	Total	Total
Retained earnings (deficit), beginning of the year	(53,840)	5,358	(48,482)	(48,160)
Net income (loss) for the year	(5,125)	2,335	(2,790)	(322)
Retained earnings (deficit), end of the year	(58,965)	7,693	(51,272)	(48,482)

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990
(in thousands of dollars)

	1990			1989
	Seaway	Thousand Islands Bridge	Total	Total
Cash provided by (used in)				
Operating activities				
Income (loss) for the year	(5,125)	2,335	(2,790)	(322)
Items not involving cash				
(Profit) loss on disposal of fixed assets	34		34	153
Depreciation	10,528	32	10,560	10,496
Provision for termination benefits	1,818		1,818	1,497
Net change in working capital components other than cash and term deposits	1,348	(2,164)	(816)	934
Payment of termination benefits	(1,664)		(1,664)	(1,543)
Cash provided by operating activities	6,939	203	7,142	11,215
Financing activities				
Funding from Federal Government for Welland Canal Rehabilitation Program	26,900		26,900	25,400
Cash provided by financing activities	26,900		26,900	25,400
Investing activities				
Reduction in long-term receivables	56		56	54
Increase in investments	(3,422)		(3,422)	(8,500)
Increase in fixed assets	(29,271)	(203)	(29,474)	(26,029)
Cash used in investing activities	(32,637)	(203)	(32,840)	(34,475)
Increase in cash	1,202		1,202	2,140
Cash and term deposits at beginning of year	15,557		15,557	13,417
Cash and term deposits at end of year	16,759		16,759	15,557
Working capital position at end of year				
Current assets	28,630		28,630	28,233
Current liabilities	20,079	(6,258)	13,821	15,831
	8,551	6,258	14,809	12,402

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a parent Crown corporation under Schedule III Part I of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

Under the St. Lawrence Seaway Act the Authority must file the tariff of tolls with the National Transportation Agency. This tariff of tolls then becomes operative from the date of filing.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

(a) Supplies inventory

Supplies inventory comprises equipment and supplies used in the operation and maintenance of the Seaway and is recorded at cost.

(b) Investments in subsidiaries

Investments in wholly-owned subsidiary companies are recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority. Separate audited financial statements for each of the subsidiary companies are available to the public.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Continued*

(c) Fixed assets

Fixed assets are recorded at cost. Replacements and major improvements which increase the capacity of the deep waterway system or extend the estimated useful lives of existing assets are capitalized. Repairs and maintenance are charged to operations as incurred and major betterments incurred to assure the reliability of the system are capitalized. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Welland Canal Rehabilitation Program

Funding received from the Government of Canada for this program is accounted for by crediting the amount against the costs of related capital projects undertaken during the year, with depreciation to be calculated on the net amount.

(e) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(f) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(g) Employee life insurance plan

The Authority provides a life insurance plan for its employees. Surpluses and deficits from the plan are included in revenues and/or expenses in the year in which they are incurred.

(h) Insurance

The Authority assumes substantially all risks in relation to compensation and damages to its locks. For all other assets the Authority carries conventional insurance.

(i) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge, while the real property was vested in the name of Her Majesty in Right of Canada. Subsequent capital expenditures made by the Authority to improve the Bridge have been recorded as fixed assets. The retained earnings of the Bridge represent its cumulative earnings since September 1976.

These financial statements have segregated the operations of the Thousand Islands Bridge on the premise that its management and operation by the Authority is independent of Seaway operations.

3. Long-term investments

In order to provide for major capital improvement projects of The St. Lawrence Seaway and the rehabilitation of the Canadian span at the Thousand Islands Bridge and for future employee termination benefits, the Authority has set aside the following long-term investments:

	1990	1989
	(in thousands of dollars)	
Capital improvement		
Government of Canada Bonds, maturing on varying dates up to 1995	9,053	14,940
Par value $9,000 (1989—$15,000)		
Market value $8,292 (1989—$14,459)		
Treasury Bills, maturing on varying dates up to March 1991	12,809	8,500
Investment Certificates, maturing March 1994 and March 1995	10,000	5,000
	31,862	28,440
Termination benefits		
Deposit with Consolidated Revenue Fund, maturing March 1994	13,000	
Treasury Bill		13,000
	44,862	41,440

4. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of one parcel of land and for the recovery of costs associated with the construction of certain facilities. Long-term receivables outstanding at March 31 are as follows:

	1990	1989
	(in thousands of dollars)	
5 1/2% interest, recoverable in blended annual instalments of $28,000, maturing in 1995	93	115
Non-interest bearing, recoverable in annual instalments of $33,952, maturing in 1990		34
	93	149

5. Subsidiaries and related parties

Investments in wholly-owned subsidiaries consist of the following:

	Number of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (GLPA)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (JCCB)	1	100
The Seaway International Bridge Corporation, Ltd. (SIBC)	8	8,000
		9,600

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1990—*Continued*

During the year ended March 31, 1990, the Authority provided JCCB with certain administration services for which it charged $653,000 (1989—$745,000). At March 31, 1990, $76,000 was outstanding (1989—$189,000).

Each calendar year, SIBC pays a bridge user charge to the Authority (1989—$406,018; 1988—$182,580) towards amortization of the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1990, $5.2 million (1989—$5.6 million) in construction costs remained unamortized. During the 1987 year, a reduction of $5.3 million was caused by the cancellation of interest, as explained in Note 7.

The Canadian Coast Guard provides the Authority with navigational aids services. The fee paid by the Authority for this service during the year amounted to $565,000 (1989—$545,000).

6. Fixed assets

		1990			1989
	Depreciation rate	Cost	Accumulated depreciation	Net	Net
		(in thousands of dollars)			
Seaway					
Land		30,027		30,027	30,100
Channels and canals	1%	249,108	73,657	175,451	177,942
Locks	1%	237,295	89,898	147,397	149,302
Bridges and tunnels	2%	101,521	46,055	55,466	57,547
Buildings	2%	12,056	6,927	5,129	5,305
Equipment	2-20%	28,798	14,945	13,853	14,938
Remedial works	1%	121,458	25,331	96,127	97,344
Works under construction		1,807		1,807	969
		782,070	256,813	525,257	533,447
Thousand Islands Bridge					
Improvements	2%	1,552	343	1,209	1,241
Works under construction		226		226	23
		783,848	257,156	526,692	534,711

Welland Canal Rehabilitation Program

In 1985, the Authority engaged consultants to examine in detail, and report on, the structural condition of the Welland Canal system. The report was submitted during 1986 and, as a result, a seven-year $175 million rehabilitation program has been established to refit the Welland Canal and ensure a continued safe and reliable waterway into the 21st century. The program consists of refurbishing of lock walls, stabilizing the canal banks and approach walls, and rehabilitating ancillary structures.

During 1986, the Government of Canada approved funding for the financing of the Welland Canal Rehabilitation Program for an amount not to exceed $175 million over a period of seven years. To date the federal government funding has amounted to $90 million, all of which has been spent on the program and has been deducted from related works under construction. As at March 31, 1990, $85.8 million of the approved amount for the first four years was received and $4.2 million is included in accounts receivable.

The Government of Canada funding for the remainder of the program is:

	(in millions of dollars)
1990-91	27.3
1991-92	28.7
1992-93	29.0
Total	85.0

7. Contributed capital

As of April 1, 1977, loans from Canada of $624.95 million were converted to equity by parliamentary appropriation. This amount was recorded as contributed capital. The unpaid interest of $210 million on these loans was not converted and was reflected on the balance sheet as deferred interest.

In December 1987, this deferred interest was forgiven by the Government of Canada and written off by the Authority.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the years ended March 31, 1990 and 1989.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

8. Income taxes

The Authority, as a prescribed Federal Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

Currently, undepreciated capital cost for tax purposes is in excess of the net book value of fixed assets by approximately $216 million. The tax effect of this excess has not been recorded in the accounts of the Authority. The Authority also has accumulated research and development costs of approximately $4 million which are available to reduce the taxable income of future years.

The Authority is of the opinion that the forgiveness of the $210 million in deferred interest by the Government of Canada (see Note 7) will not result in any tax liability. Discussions are continuing between the Authority and the Department of National Revenue to resolve the matter.

The Federal Budget of April 1989 included the introduction of a Large Corporation Tax. The tax is to be levied on taxable capital employed in Canada and is to be applied after June 1989. While the legislation to effect this tax is not yet in place, the Authority has made provision for the estimated amount payable.

9. Commitments

At March 31, 1990, contractual obligations for capital and other expenditures, including Welland Canal Rehabilitation Program, amounted to $4.7 million (1989—$3.1 million).

The Authority is committed to make future minimum operating lease payments, required for office space for a term in excess of one year, as follows:

	(in thousands of dollars)
1990-91	269
1991-92	269
1992-93	269
1993-94	269
1994-95	269
Subsequent years	425

10. Contingencies

There is a total of $86.6 million in claims instituted against the Authority. These arise from a breakdown of the Valleyfield bridge in November 1984, an October 1985 Lock 7 wall blowout, compensation and damages in connection with the expropriation of lands and various other claims. The Authority is contesting all these claims and their outcome cannot be determined at this time although management is of the opinion that these actions will not result in any material losses to the Authority. The Authority is also the claimant in certain other pending or threatened claims and lawsuits.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1990 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations and the charter and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 4, 1990

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash and Treasury bills	4,064,877	3,765,770
Accounts receivable	108,719	71,539
Due from Canada	3,129,245	2,154,751
	7,302,841	5,992,060
Fixed		
Land	3,771,945	3,771,945
Bridges	73,277,951	73,276,394
Vehicles and equipment	907,630	822,152
	77,957,526	77,870,491
Less: accumulated depreciation	61,004,427	59,907,062
	16,953,099	17,963,429
	24,255,940	23,955,489

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable	3,640,602	2,266,766
Due to parent company	66,103	189,091
Deferred revenues	404,620	344,687
	4,111,325	2,800,544
Long-term		
Provision for employee termination benefits	703,563	646,204
	4,814,888	3,446,748
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Contributed capital	32,699,587	32,592,693
Deficit	(13,258,635)	(12,084,052)
	19,441,052	20,508,741
	24,255,940	23,955,489

Approved by the Board:

GLENDON R. STEWART
Director

ROGER FORGUES
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	Jacques Cartier Bridge	Champlain Bridge	Total	
			1990	1989
	$	$	$	$
Revenues				
Tolls		7,978,204	7,978,204	7,874,963
Interest	108,168	324,503	432,671	373,683
Other	147,985	142,310	290,295	281,183
	256,153	8,445,017	8,701,170	8,529,829
Expenses				
Maintenance	5,979,069	9,107,955	15,087,024	11,047,699
Operation	1,116,508	4,104,499	5,221,007	4,469,291
Administration	605,325	1,551,523	2,156,848	2,131,982
Depreciation	69,007	1,048,217	1,117,224	1,133,150
	7,769,909	15,812,194	23,582,103	18,782,122
Loss before unusual item	7,513,756	7,367,177	14,880,933	10,252,293
Unusual item—Licensee revenue from prior years				501,822
Loss for the year	7,513,756	7,367,177	14,880,933	9,750,471

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	12,084,052	10,946,102
Loss for the year	14,880,933	9,750,471
	26,964,985	20,696,573
Parliamentary appropriation—Operations	13,706,350	8,612,521
Balance at end of the year	13,258,635	12,084,052

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	32,592,693	32,584,464
Parliamentary appropriation—Fixed assets	106,894	8,229
Balance at end of the year	32,699,587	32,592,693

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Net loss for the year	(14,880,933)	(9,750,471)
Non-cash items		
Depreciation	1,117,224	1,133,150
Increase in the provision for employee termination benefits	57,359	44,300
Gain on disposal of fixed assets		(39,500)
	(13,706,350)	(8,612,521)
Changes in non-cash items of working capital	1,273,601	240,956
	(12,432,749)	(8,371,565)
Investing activities		
Additions to fixed assets	(109,029)	(61,329)
Proceeds from the disposal of fixed assets	2,135	53,100
	(106,894)	(8,229)
Financing activities		
Parliamentary appropriation	13,813,244	8,620,750
Cash and cash equivalents		
Increase for the year	1,273,601	240,956
Balance at beginning of the year	5,920,521	5,679,565
Balance at end of the year (*)	7,194,122	5,920,521
(*) Cash and Treasury bills	4,064,877	3,765,770
Due from Canada	3,129,245	2,154,751
	7,194,122	5,920,521
Working capital position at year-end		
Current assets	7,302,841	5,992,060
Current liabilities	4,111,325	2,800,544
	3,191,516	3,191,516

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a Crown corporation named in Part I of Schedule III to the Financial Administration Act.

The Corporation is partially dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

(a) Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values with an offset to contributed capital. Subsequent additions are recorded at cost. Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The cost of the portion of the Bonaventure Autoroute for which the Corporation is responsible and the initial cost of the Jacques Cartier Bridge are fully depreciated.

(b) Parliamentary appropriation

The amount of the parliamentary appropriation used to cover the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The portion of the parliamentary appropriation used to finance the acquisition of fixed assets is recorded as contributed capital.

Any balance of the parliamentary appropriation required to finance the loss for the year and not received at the year-end is shown as an amount due from Canada. Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

(c) Deferred revenues

The estimated value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

(d) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(e) Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

(f) Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

(g) Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. However, it is subject to the federal Income Tax Act from the fact that its parent Corporation has been prescribed by regulation under that Act.

3. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Operation services are received from the Montreal Port Corporation. The amount invoiced for regular services for the year ended March 31, 1990 amounts to $573,410 ($2,227,475 for 1989). No amount was unpaid as at March 31, 1990 ($191,136 as at March 31, 1989).

Administrative services from the parent company amounted to $696,195 ($745,228 in 1989). As at March 31, 1990, an unpaid balance thereon of $66,103 ($188,600 in 1989) is included in the amount due to the parent company. The Corporation estimates the cost of such services for the next year to be approximately $685,000.

4. Commitments

(a) Leases

The aggregate minimum rental payments under long-term leases for equipment and premises through to April 30, 1992 are approximately $300,000 on an annual basis.

(b) Operation services

The minimum amount which will be paid in future years under an agreement for operation services ending on June 30, 1994 is $2,644,560 on an annual basis.

(c) Suppliers

At March 31, 1990, contractual obligations to suppliers amounted to $36,751,507.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990—*Concluded*

5. Major maintenance

In its endeavour to keep the bridges and the autoroute in a good state of repair, to protect the public and serve traffic needs throughout the useful life of these installations, the Corporation must undertake major repairs, notably on the deck of both bridges. The cost of the repairs to the deck of the Champlain bridge is estimated at $33 million; work will begin during the next year. With regard to the repairs to the Jacques Cartier bridge, the urgency and the nature of the work have yet to be defined; it is therefore not possible at this time to assess the cost of the program which will have to be carried out over a number of years. It is expected that the eventual cost of this program will be funded through parliamentary appropriations.

6. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

7. Forgiveness of debts due to Canada

Under an Act passed by Parliament on December 10, 1987 authorizing their forgiveness, the Corporation has written off from its accounts the loans from Canada and the interest in arrears thereon aggregating $110,756,052. The portion of this amount representing the debts assumed at the time the Corporation was created, namely $104,193,149, has been offset to the capital deficiency. The balance of $6,562,903 representing interest subsequently charged to operations has been credited to the deficit.

The Corporation is of the opinion that the forgiveness of these liabilities shall not give rise to any income tax obligation. A ruling to this effect has been requested from the Department of National Revenue.

8. Subsequent event

The Minister of Transport has decided to abolish the tolls for the Champlain bridge from May 4, 1990. Consequently, the Corporation will have to pay during the following year approximately $2,000,000 (of which $355,449 are recorded as at March 31, 1990 as employee termination benefits) for employee termination benefits, costs of removing certain installations, and costs of terminating equipment leases. The net loss of revenue resulting from this decision, of approximately $6,000,000 per year, will be funded through parliamentary appropriation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1989 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Canada Business Corporations Act, The St. Lawrence Seaway Authority Act and by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 9, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash and short-term deposits	500,415	156,626
Accounts receivable	11,967	10,031
	512,382	166,657
Fixed		
Cost	437,069	429,645
Less: accumulated depreciation	216,144	175,217
	220,925	254,428
	733,307	421,085

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable and accrued liabilities	61,125	43,738
Accrued employee termination benefits	118,574	
Due to The St. Lawrence Seaway Authority	281,727	32,580
Deferred revenue	32,487	21,173
	493,913	97,491
Long-term		
Accrued employee termination benefits	223,394	307,594
Debentures payable (Note 3)	8,000	8,000
	231,394	315,594
	725,307	413,085
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—An unlimited number of common shares		
Issued and fully paid—8 shares	8,000	8,000
	733,307	421,085

Approved by the Board:

G. R. STEWART
President and Director

JAMES L. EMERY
Vice-President and Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2—*Continued*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenues		
Tolls	1,953,875	1,611,911
Rentals	66,928	66,928
Interest	35,468	13,227
Other	4,922	7,095
	2,061,193	1,699,161
Expenses		
Salaries and employee benefits	1,099,640	1,055,889
Maintenance, materials and services	369,618	299,297
Insurance	43,358	49,981
Depreciation	40,927	33,621
Employee termination benefits	37,297	23,242
Electricity	17,642	17,954
Office supplies	11,042	4,733
Professional services	10,872	1,200
Grants in lieu of municipal taxes	9,403	7,677
Telephone	3,560	3,898
Travel	2,794	2,100
Advertising	400	1,334
Other	8,622	9,727
Rental of toll collection machines		5,928
	1,655,175	1,516,581
Excess of revenues over expenses due as bridge user charge (Note 4)	406,018	182,580

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Operating activities		
Cash provided from (used in) operations		
Excess of revenues over expenses due as bridge user charge	406,018	182,580
Items not requiring cash		
Employee termination benefits	37,297	23,242
Depreciation	40,927	33,621
Loss on disposal of assets		727
	484,242	240,170
Decrease (increase) in accounts receivable	(1,936)	2,107
Increase (decrease) in accounts payable and accrued liabilities	311,669	(64,324)
Payments to The St. Lawrence Seaway Authority for bridge user charge	(332,579)	(318,458)
Increase (decrease) in deferred revenue	11,314	(88)
Transfer of long-term portion of accrued employee termination benefits to current liabilities	(118,574)	
Payments of employee termination benefits	(2,923)	(21,513)
	351,213	(162,106)
Investing activities		
Additions to fixed assets	(7,424)	(43,278)
Increase (decrease) in cash	343,789	(205,384)
Cash and short-term deposits, beginning of the year	156,626	362,010
Cash and short-term deposits, end of the year	500,415	156,626
Working capital position at year-end		
Current assets	512,382	166,657
Current liabilities	493,913	97,491
	18,469	69,166

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1989

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation pursuant to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, a parent Crown corporation named in Schedule III Part I of the aforementioned Act. The Corporation was incorporated under the Canada Corporations Act in 1962, continued under the Canada Business Corporations Act, and is subject to The St. Lawrence Seaway Authority Act. Its purpose is to operate and manage the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and its U.S. counterpart, the Saint Lawrence Seaway Development Corporation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX 2—*Concluded*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1989—*Concluded*

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

Bridge user charge

As described in Note 4 to the financial statements, the Corporation is required to distribute as a bridge user charge its excess of revenues over expenses. The current year excess is included in the "Due to The St. Lawrence Seaway Authority" amount on the balance sheet.

Payments are dependent on the Corporation's ability to generate excess revenues. Accordingly, the unpaid balances the total cost to The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, as set out in Note 4, are not recorded as a liability in the books of the Corporation.

Fixed assets and depreciation

Fixed assets are recorded at cost. These costs include moveable and removeable assets acquired to operate the bridge. The cost of the North Channel Bridge is recorded in the books of The St. Lawrence Seaway Authority.

Depreciation on these assets is based on their estimated useful life and is calculated on the straight-line method at the following annual rates:

Automotive	20%
Maintenance equipment	10% to 20%
Office and toll equipment	10% to 20%
Bridge equipment	5%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tickets is deferred.

Employee life insurance plan

The Corporation provides an annual life insurance plan for its employees on a self-insurance basis. Surpluses, premiums and deficits from the plan are included in revenues and/or expenses in the year in which they apply.

3. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

4. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual excess of revenues over expenses of the Corporation is due as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of a $300,000 contribution towards the cost of the Raquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of the Corporation's operations have been paid to The St. Lawrence Seaway Authority. At December 31, the unpaid balance of the total cost of the North Channel Bridge was as follows:

	1989	1988
	$	$
Cost of construction	8,539,695	8,539,695
Interest	2,569,652	2,569,652
	11,109,347	11,109,347
Less: bridge user charges		
Beginning of year	5,480,554	5,297,974
Current charge	406,018	182,580
End of year	5,886,572	5,480,554
Unpaid balance to The St. Lawrence Seaway Authority	5,222,775	5,628,793

5. Bridge use

With the approval of the National Transportation Agency of Canada, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the Bridge traffic.

6. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, The St. Lawrence Seaway Authority provides to the Corporation, without charge, certain engineering and administrative support services.

STANDARDS COUNCIL OF CANADA

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND THE
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1990 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for purchased foreign standards as explained in Note 3 of the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Council that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Standards Council of Canada Act and by-laws of the Council.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 25, 1990

BALANCE SHEET MARCH 31, 1990

ASSETS	1990	1989
	$	$
Current		
Cash	557,936	546,049
Accrued interest	11,211	7,218
Accounts receivable		
Federal government departments	256,134	201,089
Other	268,293	123,675
Parliamentary appropriation receivable	469,000	269,896
Inventory of foreign standards (Note 3)	56,720	
Prepaid expenses	375,939	214,471
	1,995,233	1,362,398
Fixed		
Office furniture and equipment (Note 4)	229,426	244,373
	2,224,659	1,606,771

LIABILITIES	1990	1989
	$	$
Current		
Accounts payable and accrued liabilities	795,302	606,407
Customer and other deposits	68,035	51,369
Deferred sales revenue	221,591	
	1,084,928	657,776
Long-term		
Provision for employee termination benefits	242,491	256,453
	1,327,419	914,229
EQUITY OF CANADA		
Retained earnings	897,240	692,542
	2,224,659	1,606,771

Approved by the Council:

GEORGES ARCHER
President

JOHN WOODS
Executive Director

STANDARDS COUNCIL OF CANADA—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Expenses		
Salaries, wages and employee benefits	3,359,381	2,922,552
Travel	1,295,550	1,353,410
Direct cost of standards purchases (Note 3)	1,070,940	727,510
Publications and printing	846,738	658,892
Membership in international organizations	749,838	806,803
Office accommodation	458,818	436,887
Financial assistance to standards-writing organizations	400,000	400,000
Public relations	286,122	189,171
Telephone and postage	247,411	265,697
Professional and special services	148,682	127,712
Depreciation	122,327	115,391
Meetings	70,980	135,417
Rental of office equipment	48,656	99,339
Office supplies	45,657	41,711
Other	209,119	180,065
	9,360,219	8,460,557
Less: GATT Enquiry Point/Europe 1992 operating costs recovered from Department of External Affairs	484,733	364,311
costs of development assistance programs recovered from Canadian International Development Agency (CIDA)	21,737	61,684
	8,853,749	8,034,562
Revenues		
Sale of standards	1,340,848	917,812
Interest income	85,934	64,241
Other	67,665	78,421
	1,494,447	1,060,474
Cost of operations	7,359,302	6,974,088
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 30 (1989—Vote 25)	7,564,000	6,923,896
Excess (deficiency) of parliamentary appropriation over cost of operations for the year	204,698	(50,192)

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Balance at beginning of the year	692,542	742,734
Excess (deficiency) of parliamentary appropriation over cost of operations for the year	204,698	(50,192)
Balance at end of the year	897,240	692,542

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	$	$
Operating activities		
Excess (deficiency) of parliamentary appropriation over cost of operations for the year	204,698	(50,192)
Items not requiring an outlay of cash		
Depreciation	122,327	115,391
Depreciation charges recovered from GATT Enquiry Point	24,000	24,000
Employee termination benefits accrued	72,368	57,684
	423,393	146,883
Payment of employee termination benefits	(86,330)	(8,795)
Changes in current liabilities and current assets other than cash	(193,796)	(128,079)
Cash provided by operating activities	143,267	10,009
Investing activities		
Purchase of office furniture and equipment	(131,380)	(67,596)
Increase (decrease) in cash during the year	11,887	(57,587)
Cash at beginning of the year	546,049	603,636
Cash at end of the year	557,936	546,049

STANDARDS COUNCIL OF CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. The Council is a Crown corporation named in Part I of Schedule III to the Financial Administration Act. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification, and testing.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance, and safety of buildings, structures, manufactured articles, and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Office furniture and equipment

Office furniture and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the assets as follows:

Furniture	5 years
Equipment	4 years

(b) Inventory

Inventory of foreign standards is valued at the lower of cost or replacement cost.

(c) Recognition of recoverable expenses

Recoveries, in respect of agreements with the Department of External Affairs for the operation of the GATT Enquiry Point/Europe 1992, and for development assistance programmes, are recognized at the time the related expenses are incurred.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded on an accrual basis in the year in which the corresponding expenses are incurred but is drawn upon only as cash disbursements are made.

(e) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed on a current basis.

3. Change in accounting policy

During the year, the method of accounting for purchased foreign standards by expensing certain standards purchased for resale has been revised to better match revenue and expense. Such purchases are now inventoried and charged to operations only when standards are sold. This change in accounting policy has not been applied retroactively because the inventory is not reasonably determinable for prior periods. The current year effect was to reduce the expense of direct cost of standards purchases by $56,720, and gave rise to a corresponding inventory of foreign standards of $56,720.

4. Office furniture and equipment

	1990			1989
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Office furniture	164,676	129,658	35,018	43,118
Office equipment	685,497	491,089	194,408	201,255
	850,173	620,747	229,426	244,373

5. Lease commitment

The Council is leasing office space at its present location for a five-year term which expires in June 1992. The future minimum annual rental under this agreement is $410,133.

6. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Council is related in terms of common ownership to all Government of Canada created departments, agencies, and Crown corporations. The Council enters into transactions with these entities in the normal course of business.

TELEGLOBE CANADA

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of Teleglobe Canada as at December 31, 1989 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations, the by-laws of the Corporation and the Teleglobe Canada Reorganization and Divestiture Act.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 27, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989

ASSETS	1989	1988
	$	$
Current		
Cash and temporary investments, at cost	310,828	2,766,372
Accrued interest	1,049	170,850
	311,877	2,937,222

LIABILITIES	1989	1988
	$	$
Current		
Accounts payable	12,128	10,797
Revenue Canada	5,037	213,917
	17,165	224,714
EQUITY OF CANADA		
Retained earnings	294,712	2,712,508
	311,877	2,937,222

Approved by the Board:

JACQUES DE COURVILLE NICOL
Director

RONALD J. MONTCALM
Director

TELEGLOBE CANADA—*Concluded*

INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Revenues		
Interest	244,410	5,164,523
Expenses		
Administration fees	98,868	88,655
Financial charges	246	1,785
Interest on insufficient income tax installments		96,000
	99,114	186,440
Income before income tax	145,296	4,978,083
Income tax	63,092	2,080,209
Net income	82,204	2,897,874
Retained earnings at beginning	2,712,508	84,814,634
	2,794,712	87,712,508
Amounts remitted to the Government of Canada	2,500,000	85,000,000
Retained earnings at end	294,712	2,712,508

CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	$	$
Cash provided by (used for) operations		
Net income	82,204	2,897,874
Changes in non-cash working capital items	(37,748)	295,000
	44,456	3,192,874
Cash provided by investments		
Income tax refunded		48,968,198
Amounts remitted to the Government of Canada	(2,500,000)	(85,000,000)
Cash and temporary investments		
Decrease	(2,455,544)	(32,838,928)
Balance at beginning of year	2,766,372	35,605,300
Balance at end of year	310,828	2,766,372

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1989

1. Authority and activities

Teleglobe Canada is a Crown corporation created by the Teleglobe Canada Act and named in Part II of Schedule III to the Financial Administration Act. The Corporation is subject to federal income tax.

Since the sale of its undertaking to Memotec Data Inc. on April 3, 1987, following the adoption of the Teleglobe Canada Reorganization and Divestiture Act, the Corporation's activities consist of the management of its cash resources and the performance of other duties and functions leading to dissolution. The foregoing Act stipulates that on dates to be fixed by proclamation, the Corporation's name will be changed to TH (1987) and it will be wound up.

2. Guarantees

As at December 31, 1989, the Corporation is guarantor of the following obligations of Teleglobe Canada Inc. towards one of its suppliers:

Maturities	Amounts in pounds sterling
May 16, 1990	2,452,946
November 16, 1990	2,379,426
May 16, 1991	2,289,670
November 16, 1991	2,213,444
May 16, 1992	2,127,746
November 16, 1992	2,047,462
May 16, 1993	1,963,117
	15,473,811

Based on the exchange rate at December 31, 1989, this amount represents 28,915,911 Canadian dollars.

Arrangements have been made with this supplier and its bankers for the Government of Canada to assume these guarantees in the event of the dissolution of the Corporation.

VANCOUVER PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DOUG LEWIS, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Vancouver Port Corporation as at December 31, 1989 and the statements of income and retained earnings and changes in cash resources for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations and the charter and by-laws of the Corporation.

Peat Marwick Thorne
Chartered Accountants

Vancouver, Canada
February 23, 1990

BALANCE SHEET AS AT DECEMBER 31, 1989
(in thousands of dollars)

ASSETS	1989	1988
Current assets		
Cash	272	849
Investments (Note 1)	89,796	87,218
Accounts receivable	6,894	8,644
Materials and supplies	417	363
	97,379	97,074
Long-term receivables (Note 2)	6,702	7,120
Property and equipment (Note 3)	199,283	187,492
	303,364	291,686

LIABILITIES	1989	1988
Current liabilities		
Accounts payable and accrued liabilities	4,533	10,598
Grants in lieu of municipal taxes	3,823	6,316
Deferred revenues	2,403	2,326
	10,759	19,240
Accrued employee benefits	1,271	1,164
Loan from Canada (Note 4)	3,504	3,734
	15,534	24,138
EQUITY OF CANADA		
Contributed capital	88,273	88,273
Retained earnings	199,557	179,275
	287,830	267,548
	303,364	291,686

Commitments and contingency (Note 5)

On behalf of the Board:

CAPTAIN HECTOR D. PERRY
Chairman

COLIN B. WARNER
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Operating revenue	52,390	51,780
Expenses		
Operating and administrative expenses	20,823	19,441
Grants in lieu of municipal taxes	5,461	4,423
Depreciation	7,273	6,442
	33,557	30,306
Income from operations	18,833	21,474
Investment income	9,820	6,952
Interest expense	(296)	(343)
	9,524	6,609
Income before unusual item	28,357	28,083
Unusual item		
Gain on sale of land		10,000
Net income	28,357	38,083
Retained earnings at beginning of year	179,275	147,204
	207,632	185,287
Dividend payment to Canada	(8,075)	(6,012)
Retained earnings at end of year	199,557	179,275

STATEMENT OF CHANGES IN CASH RESOURCES
YEAR ENDED DECEMBER 31, 1989
(in thousands of dollars)

	1989	1988
Cash provided by (used for)		
Operations		
Net income	28,357	38,083
Items not involving cash		
Depreciation	7,273	6,442
Gain on sale of land		(10,000)
Other	730	479
Changes in non-cash operating working capital	(6,784)	6,513
	29,576	41,517
Financing		
Loan from Canada currently payable	(230)	(215)
Dividend payment to Canada	(8,075)	(6,012)
	(8,305)	(6,227)
Investments		
Additions to property and equipment	(19,704)	(12,746)
Proceeds on sale of land		10,000
Other	434	478
	(19,270)	(2,268)
Increase in cash resources	2,001	33,022
Cash resources at beginning of year	88,067	55,045
Cash resources at end of year	90,068	88,067

Cash resources are defined to include cash and investments.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989

General

The Vancouver Port Corporation was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is a parent Crown corporation named in Schedule III, Part II of the Financial Administration Act. The Corporation is exempt from income taxes.

The objectives of the Corporation are to manage and administer the harbour of Vancouver as an effective instrument in support of the national ports policy as set out in the Canada Ports Corporation Act.

Summary of significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and consistently applied. A summary of the significant accounting policies of the Corporation is as follows:

(a) Property and equipment

Property and equipment are recorded at cost. Depreciation is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	15 to 40 years
Berthing structures, buildings, roads and surfaces	10 to 40 years
Utilities	10 to 33 years
Machinery and equipment	1 to 20 years
Office furniture and equipment	5 years

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. Although the Plan is a defined benefit plan, the contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

(c) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are estimated based on municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Division of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the period of settlement.

(d) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay and annual leave. These benefits are provided under collective agreements and corporate policy.

1. Investments

Current investments are in Government of Canada treasury bills and at December 31, 1989 and 1988 the market value of the treasury bills approximated carrying value.

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

2. Long-term receivables

	1989	1988
	(in thousands of dollars)	
Non-interest-bearing agreement with B.C.Rail, due as and when rail trackage is constructed on Roberts Bank causeway or April 1, 1994, whichever is earlier	3,947	3,947
Long-term agreement for sale of No. 1 Elevator, bearing interest at 6 5/8% per annum, payable in blended annual instalments of $462,916, maturing December 31, 1996	2,528	2,805
Less current portion	(296)	(277)
	2,232	2,528
Long-term agreement for sale of No. 3 Elevator, bearing interest at 5 3/4% per annum, payable in annual instalments of $117,720 plus interest, maturing August 1, 1994	589	706
Less current portion	(118)	(117)
	471	589
Other	52	56
	6,702	7,120

3. Property and equipment

	1989			1988
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	77,124		77,124	76,403
Dredging	366	201	165	176
Berthing structures	53,634	25,521	28,113	27,219
Buildings	43,133	10,691	32,442	33,473
Utilities	14,492	6,314	8,178	7,910
Roads and surfaces	32,483	18,738	13,745	13,596
Machinery and equipment	39,850	12,235	27,615	15,984
Office furniture and equipment	2,776	1,624	1,152	1,373
Projects under construction	10,749		10,749	11,358
	274,607	75,324	199,283	187,492

4. Loan from Canada

	1989	1988
	(in thousands of dollars)	
Interest-bearing loan at 7.5%, repayable in blended annual instalments, maturing December 31, 2000	3,734	3,949
Less current portion	(230)	(215)
	3,504	3,734

Principal repayment requirements over the next five years are as follows:

	$
1990	230,000
1991	248,000
1992	266,000
1993	286,000
1994	308,000
	1,338,000

5. Commitments and contingency

(a) Contractual obligations for the completion, construction and purchase of property and equipment as at December 31, 1989 are estimated at $8,285,000.

(b) At December 31, 1989, the Corporation had claims from municipalities for grants in lieu of taxes of approximately $8.0 million greater than the amount accrued in the financial statements.

(c) There are claims against the Corporation for $8.6 million plus unspecified damages. The likelihood of these claims succeeding is not determinable. The effect, if any, of the ultimate resolution of these matters will be accounted for as a prior adjustment when known.

6. Related party transactions

In addition to the loan from Canada disclosed in Note 4, the Corporation paid $1,701,000 (1988, $1,779,000) to Canada Ports Corporation as its share of that Corporation's operating expenses.

VIA RAIL CANADA INC.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of VIA Rail Canada Inc. as at December 31, 1989 and the statements of operations and reconciliation to Government funding basis, deficit, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for the portion of the Government's funding for capital expenditures relating to the replacement of capital properties as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part X of the Financial Administration Act and regulations and the charter and by-laws of the corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
Febuary 23, 1990

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1989	1988 (restated)
Current assets		
Cash and term deposits	13,637	4,103
Accounts receivable	9,707	10,154
Provincial income taxes recoverable	110	142
Receivable from the Government of Canada	144,651	214,816
Materials and supplies	37,216	33,873
	205,321	263,088
Long-term assets		
Investment (Note 5)	2,001	2,001
Properties (Note 6)	730,795	804,639
	732,796	806,640
	938,117	1,069,728

	1989	1988 (restated)
Current liabilities		
Accounts payable and accrued liabilities	205,520	211,965
Federal income taxes payable	750	
Deferred revenue	4,143	4,011
	210,413	215,976
Long-term liabilities		
Network restructuring (Note 4)	110,579	
Deferred investment tax credits	11,555	14,935
	122,134	14,935
SHAREHOLDER'S EQUITY		
Share capital (Note 7)	9,300	9,300
Contributed surplus	762,328	1,202,548
Deficit	(166,058)	(373,031)
	605,570	838,817
	938,117	1,069,728

See accompanying notes to financial statements.

Signed on behalf of the Board:

GARY T. BRAZZELL
Director and Chairman of the Audit Committee

LAWRENCE HANIGAN
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF OPERATIONS AND RECONCILIATION TO GOVERNMENT FUNDING BASIS YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988
		(restated)
Revenue		
Passenger	244,219	220,370
Contract (Note 2(a))	470,935	509,200
Other	4,430	3,138
	719,584	732,708
Expense		
Operations and maintenance	423,554	456,246
Customer and support services	229,898	220,492
General and administrative	68,156	59,037
Depreciation and amortization	53,712	54,291
	775,320	790,066
Excess of expense over revenue before network restructuring and income taxes (recovery)	55,736	57,358
Network restructuring (Note 4)	237,298	
Excess of expense over revenue before income taxes (recovery)	293,034	57,358
Income taxes (recovery)	782	(124)
Excess of expense over revenue	293,816	57,234
Reconciliation to government funding basis		
Deduct items not requiring current operating funds—		
Network restructuring	235,686	
Depreciation and amortization of properties	58,098	55,450
	293,784	55,450
Deficit for the year	32	1,784

See accompanying notes to financial statements.

STATEMENT OF DEFICIT YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988
		(restated)
Balance at beginning of the year		
As previously reported	6,590	4,806
Adjustment of prior years' asset replacement funding (Note 3)	366,441	310,991
As restated	373,031	315,797
Deficit for the year	32	1,784
Items not requiring current operating funds	293,784	55,450
Transfer from contributed surplus	(500,789)	
Balance at end of the year	166,058	373,031

See accompanying notes to financial statements.

STATEMENT OF CONTRIBUTED SURPLUS YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988
		(restated)
Balance at beginning of the year		
As previously reported	836,107	764,158
Adjustment of prior years' asset replacement funding (Note 3)	366,441	310,991
As restated	1,202,548	1,075,149
Capital funding from the Government of Canada	60,569	127,399
Transfer to deficit	(500,789)	
Balance at end of the year	762,328	1,202,548

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1989	1988
		(restated)
Cash provided by (used in) operating activities		
Excess of expense over revenue	(293,816)	(57,234)
Non-cash charges (credits) to operations		
Depreciation and amortization	55,025	55,604
Losses (gains) on write-off and retirement	3,073	(154)
Amortization of investment tax credits	(1,313)	(1,313)
Write-down of properties and related investment tax credits	74,183	
Changes in working capital items		
Accounts receivable	448	(746)
Provincial income taxes recoverable	32	(142)
Receivable from the Government of Canada	(5,552)	27,106
Materials and supplies	(3,343)	(9,934)
Accounts payable and accrued liabilities	53,769	12,475
Income taxes payable	750	(2,066)
Deferred revenue	132	(289)
Long-term liabilities		
Network restructuring	110,579	
	(6,033)	23,307
Cash provided by (used in) financing activities		
Capital funding from the Government of Canada	60,569	127,399
Change in amount receivable from the Government of Canada	75,717	(61,500)
	136,286	65,899
Cash provided by (used in) investment activities		
Properties	(60,505)	(126,476)
Changes in working capital items		
Accounts payable and accrued liabilities	(60,214)	41,427
	(120,719)	(85,049)
Increase in cash during the year	9,534	4,157
Cash and term deposits (bank advances)		
Balance at beginning of year	4,103	(54)
Balance at end of year	13,637	4,103

See accompanying notes to financial statements.

VIA RAIL CANADA INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989

1. Authority and objectives

VIA Rail Canada Inc. is a Crown corporation named in Part I of Schedule III to the Financial Administration Act. It was incorporated in 1977 under the Canada Business Corporations Act. The corporation's mission is to manage and provide safe, efficient, effective and economic rail passenger services in Canada to meet the needs of the travelling public. It uses the roadway infrastructure of other railway companies which also assure the control of train operations. As outlined in Note 4, the corporation approved a plan in October 1989 whereby its operations will be significantly reduced effective January 15, 1990.

The corporation is not an agent of Her Majesty. It is subject to the Income Tax Act (Canada) and those of certain provinces.

The corporation receives funding from the Government of Canada in the form of contract revenues and as financing for its capital expenditures.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The significant accounting policies followed by the corporation are summarized as follows:

(a) Government funding

Contract revenue, which pertains to services, activities and other undertakings provided by the corporation for the management and operation of railway passenger services in Canada, is recorded in the statement of operations on a realized and estimated basis. Any changes in estimates are accounted for in the year of change.

Funding received as financing for capital expenditures are recorded as contributed surplus (Note 3).

(b) Charges for use of roadway and control of train operations

The corporation has an operating agreement with Canadian Pacific Limited for the use of tracks, facilities, train personnel and rolling stock servicing and refurbishing. It also had a similar agreement with Canadian National Railway Company until December 31, 1988. Charges thereunder are subject to adjustment by the National Transportation Agency following a review of the actual costs incurred each year and determination of proposed changes in railway costing methodology by railway companies. Charges for the years 1985 to 1989 have not yet been finalized.

Effective January 1, 1989, the corporation entered into a train service and other agreements with Canadian National Railway Company to cover services provided by the latter. Charges thereunder are not subject to adjustment by the National Transportation Agency.

Charges under these agreements are recorded on an incurred and estimated basis; any changes in estimates are accounted for in the year of change.

(c) Materials and supplies

Materials in store and on-board inventories are valued at weighted average cost, fuel at latest invoice price, and obsolete and scrap materials at estimated utility or net realizable value.

(d) Properties

Properties acquired from other railway companies at the start of operations in 1978 were recorded at the net transfer values. Subsequent additions, including those acquired under capital leases, are recorded at cost.

The costs of refurbishing and rebuilding rolling stock and costs associated with other property upgrading are capitalized if they are incurred to improve the service values or extend the useful lives of the properties concerned; otherwise, they are expensed as incurred.

(e) Depreciation and amortization of properties

Depreciation and amortization of properties is calculated on a straight-line basis at rates sufficient to write off the cost of properties over their estimated useful lives. The estimated useful lives for significant classes of properties are as follows:

Rolling stock	12 to 30 years
Stations and facilities	20 years
Maintenance buildings	25 years
Machinery and equipment	5 to 15 years
Office furniture and equipment	3 to 20 years
Leasehold and infrastructure improvements	10 to 38 years
Other capital properties	3 to 10 years

No depreciation or amortization is provided for projects in progress.

(f) Leases

Properties recorded under capital leases are amortized on a straight-line basis over the terms of the leases, which are representative of their useful lives.

Rental payments under operating leases are expensed as incurred.

(g) Income taxes

Government funding provided to the corporation to cover operating costs is determined on the basis of current needs. For this reason, income taxes are accounted for on the taxes payable basis as there is a reasonable expectation that all taxes payable in future years will be included in the approved formula for reimbursement and will be recoverable at that time.

(h) Deferred investment tax credits

Investment tax credits are deferred and amortized over the estimated useful lives of the related properties. The amortization is recorded as a reduction of depreciation and amortization expense.

(i) Pension plans

The corporation has two contributory defined benefit retirement plans, based on retirement age, compensation and length of service, covering all its permanent employees.

The cost to the corporation thereunder is determined by actuarial valuations which allocate to each year the applicable portion of the total estimated benefits based on projections of employees' compensation levels to the time of their retirement.

Pension expense includes both the cost of benefits attributable to services rendered during the current year and the amortization of any unfunded liability in respect of past services. This amortization is calculated over the expected average remaining service lives of the active employee groups.

(j) Employee termination and special benefits

The cost of employee termination and special benefits provided for under labour agreements and special programmes is expensed in the year in which they are granted.

VIA RAIL CANADA INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Continued*

3. Change in accounting policy

Prior to January 1, 1989, the corporation included the portion of the Government's funding for capital expenditures relating to the replacement of capital properties as revenue in the statement of operations. This funding was included as part of contract revenue up to and including 1986 and was shown separately in 1987 and 1988.

Effective January 1, 1989, the Government's total funding for capital expenditures, replacements as well as new additions, is recorded as contributed surplus. This change has been applied retroactively and prior years have been restated.

The effect of this change is to reduce revenue and increase excess of expense over revenue for the year as well as increase the deficit at the end of the year, with a compensating increase in contributed surplus.

4. Network restructuring

On October 4, 1989, the corporation approved a plan for the restructuring of its transportation network whereby its operations will be significantly reduced effective January 15, 1990. As a result, certain properties will become surplus to ongoing needs and will be disposed of by December 1992 while employee terminations and reassignments will take place mainly in 1990.

The cost of the network restructuring, based on management's best estimates, has been expensed in 1989 as follows:

	(in millions of dollars)
Loss on write-down of properties(1)	76.3
Employee terminations and special benefits(2)	152.8
Other costs(3)	8.2
	237.3

(1) Surplus properties that have been written down to their estimated salvage values.

(2) Severance payments and employment security benefits governed by labour agreements and special programmes which may extend beyond the year 2000.

(3) Lease cancellation penalties, inventory provisions and other costs.

Any contract revenue to be received from the Government of Canada to cover these costs will be recorded as a recovery in the statement of operations in the year in which the disbursements are made.

5. Investment

The corporation owns 4% of the common shares of Railroad Association Insurance, Ltd. (R.A.I.L.), which are recorded at cost. The book value of the shares, per the financial statements of R.A.I.L. as at November 30, 1989, was $3.9 million.

6. Properties

	1989	1988
	(in thousands of dollars)	
Land	2,804	2,804
Rolling stock	600,099	540,681
Stations and facilities	21,869	12,635
Maintenance buildings	213,666	165,463
Machinery and equipment	16,562	13,476
Office furniture and equipment	26,450	23,557
Leasehold and infrastructure improvements	154,955	138,694
Other capital properties	53,530	53,096
	1,089,935	950,406
Accumulated depreciation and amortization	(355,709)	(305,099)
	734,226	645,307
Projects in progress	72,819	159,332
	807,045	804,639
Write-down of properties due to network restructuring	(76,250)	
	730,795	804,639
Assets under capital leases included in the above		
Gross value	6,770	7,239
Accumulated amortization	(2,946)	(2,119)
	3,824	5,120

7. Share capital

The authorized share capital of the corporation is comprised of an unlimited number of common shares of no par value. As at December 31, 1989 and 1988, 93,000 shares at $100 per share have been issued and fully paid.

8. Commitments

(a) The future minimum rental payments relating to operating leases mainly for real estate and computer equipment and services are as follows:

	(in thousands of dollars)
1990	14,415
1991	13,777
1992	9,768
1993	9,041
1994	9,997
Subsequent years up to 2034	264,077
	321,075

(b) There are no obligations under capital leases as lease payments applicable to the initial terms were paid in lump sums at the inception of the leases.

(c) As at December 31, 1989 the corporation has outstanding commitments amounting to $119 million, mainly in respect of upgrading rolling stock and equipment.

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1989—*Concluded*

9. Pension plans

The latest actuarial valuations of the pension plans were carried out as at December 31, 1987. Based on these valuations and actuarial projections made for 1988 and 1989, the accumulated plan benefits as at December 31, 1989 are $605 million. The net assets available to provide for these benefits at market related values as at that date amount to $569 million.

The amounts to be transferred to cover the accumulated benefits for former employees of the Canadian National Railway Company up to the dates of their transfer to the corporation are still subject to final determination.

Gains and losses arising from the network restructuring will be determined upon the completion of the actuarial valuations to be carried out in 1990. Management is of the opinion that such gains or losses will not materially affect the accumulated plan benefits.

10. Related party transactions

In the normal course of business, the corporation contracts with other Crown corporations for services which in 1989 amounted to approximately $117 million (1988: $163 million); amounts owing thereunder as at December 31, 1989 are approximately $19 million (1988: $28 million).

11. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the corporation. It is the opinion of management that the settlement of these actions will not result in any material liabiliaties to the corporation beyond any amounts already provided.